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HUMAN RIGHTS QUESTIONS: HUMAN RIGHTS QUESTIONS, INCLUDING ALTERNATIVE APPROACHES FOR IMPROVING THE EFFECTIVE ENJOYMENT OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS

Preparation and organization of the International Year for the World's Indigenous People

Report of the Secretary-General

CONTENTS

		Paragraphs	Page
I.	INTRODUCTION	1 - 8	2
II.	SUMMARY OF REPLIES RECEIVED	9 - 27	3
III.	GUIDELINES FOR THE YEAR	28 - 31	7
IV.	ARRANGEMENTS FOR COORDINATING AND FINANCING THE YEAR	32 - 37	8
Annex.	Draft programme of activities for the International Year for the World's Indigenous People		10

I. INTRODUCTION

1. The General Assembly, in its resolution 45/164 of 18 December 1990, proclaimed 1993 as International Year for the World's Indigenous People. The International Year is intended to strengthen international cooperation for the solution of problems faced by indigenous communities in areas such as human rights, the environment, development, education and health. In the resolution, States are invited to ensure that preparations are made for the Year, and the specialized agencies, regional commissions and other organizations in the United Nations system, as well as organizations of indigenous people and other non-governmental organizations are asked to consider the contributions they can make to the Year. The Secretary-General was authorized to accept and administer voluntary contributions for the purpose of funding programme activities for the Year and was requested to submit a draft programme of activities to the General Assembly at its forty-sixth session.

2. In the above-mentioned resolution, the General Assembly requested the Commission on Human Rights to consider at its forty-seventh session possible United Nations activities in connection with the Year. The Commission, in its resolution 1991/57 of 6 March 1991, recommended that the specialized agencies, regional commissions and other organizations of the United Nations system, in their consideration of the contributions that they can make to the success of the International Year, be guided by how (a) their operational activities can most effectively contribute to the solution of problems faced by indigenous peoples and (b) indigenous peoples can play an important role in the planning, implementation and evaluation of projects which may affect them. The Commission encouraged the Secretary-General, in preparing the draft programme of activities, to take into account the ongoing work of the Subcommission on Prevention of Discrimination and Protection of Minorities, as well as the Working Group on Indigenous Populations and to consider specific recommendations for the coordination and implementation of the activities for the Year.

3. The present report is submitted in accordance with General Assembly resolution 45/164 and provides, in section II, a summary of the replies received from Governments, intergovernmental organizations, as well as indigenous people's and interested non-governmental organizations, as at 30 August 1991. Proposed guidelines, as well as a draft programme of activities for the International Year, based upon information received, are contained in section III and in the annex. Section IV contains suggestions about possible coordination and financing of the International Year.

4. On 17 May 1991, notes verbales were sent to Governments and letters to intergovernmental organizations, as well as indigenous and interested non-governmental organizations, requesting information concerning activities being planned in connection with the International Year.

5. As at 30 September 1991, the following Governments had responded to the above-mentioned note verbale: Bangladesh, Brunei Darussalam, Finland and Papua New Guinea.

6. As at 30 September 1991, the following intergovernmental organizations, including organizations in the United Nations system, had responded to the letter dated 17 May 1991: Department of Technical Cooperation for Development of the Secretariat, United Nations Centre against Apartheid, Department for Special Political Questions, Regional Cooperation, Decolonization and Trusteeship of the Secretariat, Economic Commission for Latin America and the Caribbean, Economic and Social Council, International Court of Justice, Food and Agriculture Organization of the United Nations (FAO), International Fund for Agricultural Development (IFAD), World Food Programme (WFP), United Nations Development Programme (UNDP), United Nations Development Fund for Women, Office of the United Nations Disaster Relief Coordinator, United Nations Educational, Scientific and Cultural Organization (UNESCO), Office of the United Nations High Commissioner for Refugees (UNHCR), United Nations Interregional Crime and Justice Research Institute, World Health Organization (WHO), World Tourism Organization, Inter-American Indian Institute and Organization of American States.

7. As at 30 September 1991, the following indigenous people's organizations had responded to the letter dated 17 May 1991: Haudenosaunee, Indian Council of South America and Nordic Sami Council.

8. As at 30 September 1991, the following non-governmental organizations had responded to the above-mentioned letter: Asian Cultural Forum on Development, International Council of Environmental Law, International Fellowship for Reconciliation, Inter-Parliamentary Union, Latin American Association for Human Rights and Servicio Paz y Justicia en America Latina (Serpaj-Al).

II. SUMMARY OF REPLIES RECEIVED

A. Replies from Governments

9. The Government of Bangladesh stated that it planned the following activities: issuance of a commemorative stamp on 1 January 1993; a meeting of indigenous people to be opened by the Prime Minister in March 1993; an exhibition of indigenous people's culture in March-April 1993; special programmes for radio and television during the Year; publication of a special supplement on indigenous peoples in the press in July 1993; a two-day international seminar on indigenous people and development in October 1993; a cultural festival for two days in October 1993; immunization and primary health care programme in July; a two-day cultural festival in July; a governmental review of measures taken and the formulation of a new strategy for adoption in a five-year plan; and an announcement of the national plan by the Prime Minister in December 1993.

10. The Government of Finland referred to an agreement concluded by Canada, Denmark, Finland, Norway, Sweden, the United States of America and the Union of Soviet Socialist Republics at Rovaneimi, Finland, in June 1991. The agreement strengthens environmental cooperation in the Arctic region and has as one of its basic principles the involvement of indigenous peoples. The next inter-ministerial conference on environment in the Arctic will be held in Greenland in 1993, the International Year for the World's Indigenous People.

B. Replies from intergovernmental organizations

11. The intergovernmental organizations, responding to the request for information, made references to their ongoing activities with indigenous people as well as action they proposed to take in connection with the Year.

12. The Economic and Social Council drew attention to the text of decision 2/7 adopted at the Second Preparatory Committee for the United Nations Conference on Environment and Development 1/ entitled "Indigenous people and local communities".

13. FAO provided information about a review of indigenous peoples of the Latin American and Caribbean region carried for the Fourth Government Consultation on Follow-up to the World Conference on Agrarian Reform and Rural Development for Latin America and the Caribbean. The document identifies possible lines of action for programming activities in favour of rural indigenous communities. The Organization also referred to a national workshop held at Lima, Peru, in May 1991, which focused attention on improving the productivity of indigenous communities in the Andean and Amazonian region.

14. WFP stated that it supports several forestry projects in India that predominantly involve tribal groups. A pre-appraisal project is expected to determine appropriate beneficiary selection criteria and the most feasible forms of forestry associations; analyse present land-use practices and the viability of proposed changes in land-use from the perspective of the target group; and define the appropriate arrangements to ensure that species selection, and land, tree-tenure and harvesting rights are compatible with the tribal peoples existing uses and needs for forestry products.

15. IFAD noted that many of its projects were directed towards peasant farmers of indigenous background. The Organization is currently investing in lending programmes for indigenous families in Bolivia, Ecuador, Guatemala, Peru and Mexico and is preparing a regional programme for indigenous peoples in the Amazon basin. Workshops in connection with the Amazonian programme have been held in Venezuela in March 1991, in Bolivia in July 1991, and a reconnaissance mission took place in Brazil in mid-May 1991 to discuss urgent action for the Yanomami people.

16. UNDP referred to its decision 91/12 on the International Year, in which the Administrator was requested to prepare a concrete plan in his report to the Governing Council at its thirty-ninth session (1992). The organization

stated that it had consulted with several indigenous people's groups on the question of poverty, environment and development and is considering funding participation by indigenous peoples at the United Nations Conference on Environment and Development. It also had prepared a draft plan for a small-grants programme under the Global Environment Facility, which specifically envisages support for activities involving indigenous peoples. Specific projects involving indigenous peoples were also being prepared by UNDP in Asia and Latin America. UNDP referred also to a project in cooperation with the Government of Bolivia to review the situation of indigenous peoples in the eastern part of the country, with a view to initiating a programme of land legislation, including protection of territorial rights.

17. The United Nations Development Fund for Women provided a description of its activities in support of indigenous people in Latin America and Africa. UNESCO referred to expert seminars and research that it has carried out, in particular on the concept of ethnodevelopment and on the right to culture. It made reference to its future activities, including an international meeting of experts on the rights of peoples, self-determination and cultural identity to be held in Hungary in September 1991; a programme to promote documentation on human rights and indigenous and tribal peoples; the commemoration of the Five-Hundredth Anniversary of the Encounter between Two Worlds (1492-1992); and a meeting of indigenous peoples of the Americas to be held in Ottawa in November 1991.

18. UNHCR stated that there was a need for a more concerted effort by the United Nations system to address the problems faced by indigenous peoples. Bearing in mind its mandate, UNHCR expressed concern about improving understanding of the causes, conditions and dynamics of the forced migration of indigenous peoples; providing better assistance and protection of indigenous peoples in refugee situations, taking into account their cultures and social organization and consulting with the affected peoples in the planning, design and implementation of operations; identifying ways of strengthening the instruments and modalities through which the international community extends recognition, protection and assistance to indigenous peoples suffering discrimination, persecution, forced assimilation or denial of basic human rights. UNHCR hopes to undertake the following activities in connection with the Year: develop general policy guidelines on protection and assistance of indigenous peoples for issuance to all its field offices; consider special issues or supplements of UNHCR periodicals dealing with the subject of indigenous peoples as refugees; and convene a round-table on the subject of indigenous and minority rights and the international refugee regime.

19. The United Nations Interregional Crime and Justice Research Institute suggested that its research project entitled "Environmental crime, sanctioning strategies and sustainable development" might be of interest to representatives of indigenous people and eventually be a useful tool in trying to protect their homelands from environmental hazards and destruction.

20. WHO stated it had initiated a strategy of intensified technical and economic cooperation with countries and peoples in greatest need. This programme would bring benefits to indigenous and tribal peoples. The World Tourism Organization provided two documents: "Report of Globe 90: an Action Strategy for Sustainable Tourism Development" and "Tourism Bill of Rights and Tourist Code". The former report emphasizes the need to involve local people in tourism planning, while providing a degree of local control; the latter seeks to foster the understanding of tourists of the customs of the host communities. The organization also advocates, in the framework of its technical cooperation activities, the need to limit the numbers of tourists in order to protect the traditions of indigenous peoples.

C. Indigenous people's organizations

21. The Haudenosaunee people suggested that the activities of the Year should reflect coexistence through partnership and consist of a reaffirmation of treaties and freedom of movement within traditional territories; restoration of traditional territories; return and restoration of cultural property; re-establishment of economic activity based on products and institutions developed by indigenous peoples; and application of traditional indigenous values in environmental matters.

22. The Indian Council of South America provided information about activities it planned to organize during 1993. These included arranging a conference of indigenous peoples and a seminar on international law and its applicability for indigenous peoples in different States. The organization also plans to run a series of workshops to elaborate a plan for socio-economic development.

23. The Nordic Sami Council stated that, among other activities, it would continue to take part in the Working Group on Indigenous Populations, develop relations with indigenous peoples in the Arctic region, initiate a history book of indigenous peoples written by the indigenous peoples themselves, and organize an international conference on indigenous subsistence harvesting.

24. The Asian Cultural Forum on Development stated that it would promote exchange visits of indigenous peoples in the Asia-Pacific region and would hold a preparatory meeting in Nepal in November 1991. The organization also plans to hold an Asia-Pacific indigenous peoples forum in the Philippines in March 1992 and to publish a book on indigenous peoples and sustainable development in 1993.

25. The International Council of Environmental Law stated that it worked actively in the Working Group on indigenous peoples and environmental law of the International Union for the Conservation of Nature. The International Fellowship of Reconciliation stated that it planned to hold its quadrennial International Council in Quito, Ecuador, in 1992, and focus on the struggles of indigenous peoples. The Latin American Association for Human Rights referred to the legal advice it provides to help indigenous peoples, especially on land questions. It is also running an educational programme on

human rights which is in part aimed at indigenous peoples and has begun the work of translating the Universal Declaration of Human Rights into various indigenous languages.

26. Servicio Paz y Justicia en America Latina informed that it is its goal to promote peace and justice for indigenous peoples. It is supporting and organizing, with other organizations, the Assembly of God's Peoples, which will be held at Quito, Ecuador, from 6 to 10 July 1992.

27. The draft guidelines, contained below in section III, and programme of activities, contained in the annex, for the International Year are based on the written comments received from Governments, intergovernmental organizations, indigenous people's organizations and non-governmental organizations, as well as Commission on Human Rights resolution 1991/57 and Subcommission on Prevention of Discrimination and Protection of Minorities resolution 1991/33. Suggestions have also been drawn from the two working papers on possible United Nations activities for the International Year submitted by Mr. Eide and Ms. Mbonu (E/CN.4/Sub.2/1990/41 and E/CN.4/Sub.2/1991/39). In addition, and in accordance with Commission on Human Rights resolution 1991/57, note was taken of the ongoing work of the Subcommission on Prevention of Discrimination and Protection of Minorities and the Working Group on Indigenous Populations in preparing the draft programme of activities for the Year and in considering specific recommendations for the coordination and implementation of the draft programme.

III. GUIDELINES FOR THE YEAR

A. International cooperation

28. General Assembly resolution 45/164 calls for international cooperation for the solution of problems faced by indigenous communities in areas such as human rights, the environment, development, education and health. In view of the disadvantaged situation of indigenous people, further cooperation between States and intergovernmental bodies to address these problems and find solutions should be seen as a goal of the Year. Attention may be drawn in particular to the Working Group on Indigenous Populations and its preparation of a draft declaration on the rights of indigenous people. Any future international instrument protecting and promoting the rights of indigenous people will require increased involvement of concerned Governments and a wider participation of indigenous people.

29. It may be noted, in connection with the above-mentioned objective, that the Governing Council of UNDP adopted decision 91/12 and the Executive Board of the United Nations Children's Fund (UNICEF) adopted decision 1991/7 by which these organizations undertake to carry out programmes benefiting indigenous peoples. In the light of these initiatives, other United Nations bodies and the specialized agencies may feel it appropriate to adopt policies that assist directly indigenous people.

B. Participation

30. Commission on Human Rights resolution 1991/57 recommends that the specialized agencies, regional commissions and other organizations of the United Nations system be guided by how indigenous people can play an important role in the planning, implementation and evaluation of projects that may affect them. In the second working paper submitted by Mr. Eide and Ms. Mbonu (E/CN.4/Sub.2/1991/39), the authors suggest that indigenous people's representatives are involved at all stages and at all levels of the planning, implementation and evaluation of the Year. One Government (see para. 10), in its reply, stated that it would involve the indigenous people in environmental strategies being planned in the areas where they live. A number of intergovernmental organizations also stated their intention of consulting with indigenous people in the planning and implementation of operations affecting them. Indigenous people in their communications with the United Nations in connection with the Year have emphasized their strongly felt conviction that all projects affecting them should be carried out after full consultation.

C. Raising of public awareness

31. There is continuing stereotyping of indigenous people and discrimination directed against them, as well as little understanding of their value systems, traditional knowledge, methods of managing resources and of living harmoniously with nature, and of their culture. This lack of understanding of indigenous people by decision makers and opinion-formers, as well as the wider public, is considered by indigenous people themselves to be an obstacle to their full enjoyment of human rights. Intergovernmental organizations, and indigenous people's and non-governmental organizations have stressed the need for activities which can help to bridge the gap in understanding. Suggestions have been made concerning meetings and conferences, and publication and dissemination of information about indigenous people and United Nations action in that regard and other promotional activities.

IV. ARRANGEMENTS FOR COORDINATING AND FINANCING THE YEAR

A. Coordination of the Year

32. As has been the case in several previous international years, it is recommended that the General Assembly designate a coordinator for the Year. In view of the lead taken by the Commission on Human Rights in the promotion and protection of the human rights of indigenous people, it would seem appropriate that the coordinator for the Year be the Under-Secretary-General for Human Rights.

33. Furthermore, and drawing on the experience of other Years, it would be useful to establish a small organizational secretariat within the Centre for Human Rights. The Centre has nearly two decades of experience in the field of

human rights and indigenous people. It is proposed that the secretariat would serve as a preparatory body which would stimulate system-wide the elaboration of a programme of activities for the Year and act as a catalyst for the implementation of a programme once it is authorized by the General Assembly.

34. It is also suggested, in line with a number of the communications received from Governments, intergovernmental organizations and indigenous people's organizations, to consider the practicality of using qualified indigenous people in any organizational units and projects that might be set up at the international, regional and national levels.

B. Financing of the Year

35. The guidelines for international years and anniversaries, adopted by the General Assembly in its decision 35/424 of 5 December 1980, provide that the financing of international years should in principle be based on voluntary contributions. Accordingly, in its resolution 45/164, the General Assembly authorized the Secretary-General to open a special United Nations fund for voluntary contributions from Governments, intergovernmental and non-governmental organizations for the purpose of funding programme activities for the Year. The fund was opened by the Secretary-General in July 1991.

36. In order to ensure funding for the International Year for the World's Indigenous People, the General Assembly will need to take appropriate measures at its present session. In accordance with the practice in some previous Years, it is suggested that a letter of appeal be sent to all Governments, intergovernmental organizations, and indigenous people's and non-governmental organizations requesting contributions to the voluntary fund so that the programme of activities which may be approved by the General Assembly can be carried out.

37. Furthermore, it is suggested that the programme budget of the Centre for Human Rights for the biennium 1992-1993 could receive additional resources to allow for the servicing of the Year by the Centre.

Notes

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 48 (A/46/48), annex I.

ANNEX

Draft programme of activities for the International Year for the World's Indigenous People

I. ACTIVITIES AT THE INTERNATIONAL LEVEL

A. United Nations observances to set the general tone for activities under the International Year

(a) A formal opening-day ceremony by the Secretary-General in New York, during the forty-seventh session of the General Assembly;

(b) A formal day of observance during the fiftieth session of the Commission on Human Rights, at Geneva;

(c) Issuance of slogan cancellations by the United Nations Postal Administration, paraphrasing "indigenous people-indigenous rights"/International Year for the World's Indigenous People 1993;

(d) Design of a symbol by an indigenous artist for use in connection with activities during the International Year;

(e) Messages of support by executive heads of United Nations bodies as well as chairpersons of the principal committees.

B. Projects and activities to be undertaken by the Department of Public Information, in cooperation with the Centre for Human Rights and indigenous non-governmental organizations

(a) Production in all languages and dissemination of a poster highlighting the global diversity of indigenous people, and of a public service announcement using the same design as the poster for placement in international magazines, as space is donated;

(b) Publication of both the Universal Declaration of Human Rights and the declaration of the rights of indigenous people in local languages;

(c) Production and wide distribution of special programmes in the radio series of the Department of Public Information of the Secretariat, aimed at general and non-indigenous audiences;

(d) Production in all six official languages of an illustrated brochure on the Year, intended for use by United Nations information centres, non-governmental organizations, schools, the media and the general public.

C. Activities of th United Nations system

(a) Increasing coordination, cooperation and technical assistance by United Nations agencies and bodies with indigenous communities for the solution of problems faced by indigenous communities in areas such as human rights, environment, development, education and health. In this connection, it is recommended that United Nations operational agencies set up consultation meetings with indigenous peoples to explore possible new areas of cooperation;

(b) Funding of concrete projects for indigenous communities at the grass-roots level that fully reflect the wishes of indigenous people and that prove to have a direct benefit to the community;

(c) Increasing effectiveness of participation of indigenous people in the United Nations system, particularly in United Nations operational agencies. For this reason, those agencies should envisage ways and means of involving indigenous people in the preparation, implementation and evaluation of projects affecting them;

(d) Increasing publicity, especially to indigenous communities, on the work of the Working Group on Indigenous Populations on the draft declaration, and increasing the distribution of information to indigenous communities. In this regard, it would be useful to prepare a directory of indigenous people's organizations to facilitate communications between United Nations bodies and indigenous people;

(e) Increasing awareness of the existence of ILO Convention No. 169, and promoting its widespread ratification and implementation;

(f) Establishing networks of indigenous organizations and communities for the sha.ing of information and experience in particular fields, such as health care, bilingual education, resource and environmental management;

(g) Contracting or secondment of indigenous persons and organizations with relevant expertise in carrying out projects for the benefit of indigenous communities elsewhere in the world;

(h) Convening the eleventh session (1993) of the Working Group on Indigenous Peoples in Latin America and the twelfth session (1994) of the Working Group on Indigenous Populations in Asia/Pacific in order to promote wide understanding of the draft declaration of the rights of indigenous peoples;

(i) Promoting an international trade fare of indigenous peoples' products;

(j) Providing technical assistance to Governments wishing to make provisions in their legislation for the protection and promotion of the human rights of indigenous people, in particular on questions of land, environmental protection and strengthening of cultural identity.

II. ACTIVITIES AT THE NATIONAL LEVEL

Member States should be invited, in conformity with their right to determine freely their own development objectives in the light of their particular situations, to consider adopting the following measures to ensure the success of the Year:

(a) Governments could designate a contact person for the Year in the appropriate ministry and establish national committees composed of governmental, indigenous and non-governmental representatives to prepare a national programme of activities;

(b) Governments could raise public awareness through information and education projects. These might include the publication of books, posters, and leaflets by indigenous people; an educational pack about the values, history and aspirations of indigenous people; special programmes on national radio and television; grants and awards for research about indigenous people by indigenous scholars; meetings and conferences;

(c) Governments could promote indigenous initiatives in such areas as radio and television, and model projects on education, health, employment, housing and environment;

(d) Governments could present national reports, prepared in partnership with indigenous peoples, about the situation prevailing in the country and the activities initiated during the International Year.

III. ACTIVITIES AT THE COMMUNITY LEVEL

Indigenous people's organizations and communities are invited to prepare their own programme of activities and provide information to the United Nations, so that it can be included in a consolidated calendar of activities for the Year. The following guidelines could be used:

(a) Indigenous people could establish contact points and committees for the Year;

(b) Indigenous people could prepare a programme of information activities, including publications, exhibitions, educational material, meetings, cultural events and training courses. Support for such activities, in the context of the International Year, could be sought from international organizations, Governments and non-governmental organizations;

(c) Indigenous people could plan demonstration projects in development, environment, health, education or in other areas; support for such activities could be sought from international organizations, Governments and non-governmental organizations.

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HUMAN RIGHTS SITUATIONS AND REPORTS OF SPECIAL RAPPORTEURS AND REPRESENTATIVES

The situation of human rights in Kuwait under Iraqi occupation

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the preliminary report on the situation of human rights in Kuwait under Iraqi occupation prepared by the Special Rapporteur of the Commission on Human Rights, in accordance with Commission resolution 1991/67 of 6 March 1991 and Economic and Social Council decision 1991/251 of 31 May 1991.

ANNEX

Preliminary report on the situation of human rights in Kuwait under Iraqi occupation, prepared by Mr. Walter Kälin, Special Rapporteur of the Commission on Human Rights in accordance with Commission resolution 1991/67

CONTENTS

		Paragraphs	Page
LETTER OF TRANSMITTAL			3
I.	INTRODUCTION	1 - 6	4
II.	GENERAL BACKGROUND	7 - 21	5
	A. The mandate of the Special Rapporteur and his activities	7 - 10	5
	B. Events relevant to the human rights situation in occupied Kuwait	11 - 17	6
	C. Legal framework	18 - 21	8
III.	THE SITUATION OF HUMAN RIGHTS AND THE CORRESPONDING GUARANTEES OF INTERNATIONAL HUMANITARIAN LAW IN KUWAIT UNDER IRAQI OCCUPATION	22 - 94	9
	A. Situation of civil and political rights	22 - 71	9
	B. Situation of economic, social and cultural rights	72 - 94	20
IV.	THE PROBLEM OF MISSING PERSONS	95 - 106	24
	A. Evaluation of facts	95 - 102	24
	B. Assessment	103 - 106	26
V.	RECOMMENDATIONS	107 - 109	28

LETTER OF TRANSMITTAL

26 September 1991

Sir,

I should like to bring to your attention, attached herewith, my preliminary report on the situation of human rights in Kuwait under Iraqi occupation.

I prepared this report in my capacity as Special Rapporteur of the Commission on Human Rights in accordance with Commission resolution 1991/67. This resolution requested the Special Rapporteur "to examine the human rights violations committed in occupied Kuwait by the invading and occupying forces of Iraq" and to report to the Secretary-General as soon as possible and prepare a preliminary report for the General Assembly. The resolution further requested the Special Rapporteur to report to the Commission on Human Rights at its forty-eighth session.

The attached preliminary report presents the evaluation of my main findings regarding the violation of international human rights and their corresponding guarantees in international humanitarian law by Iraqi occupying forces in Kuwait. The relevant information for this report was mainly gathered during a first visit to Kuwait from 12 to 20 June 1991 and a second visit from 31 August to 6 September 1991.

Although preliminary in its nature, the attached report concludes with some recommendations regarding the fate of persons from Kuwait who are still missing. I should like to draw your attention to these recommendations and to invite you to take any necessary actions. I also would like to ask you to include this letter in my preliminary report to the General Assembly.

Yours sincerely,

Walter Kälin
Special Rapporteur on the
situation of human rights in
Kuwait under Iraqi occupation

His Excellency
Mr. Javier Pérez de Cuéllar
Secretary-General of the United Nations
New York

I. INTRODUCTION

1. At its forty-seventh session the Commission on Human Rights adopted resolution 1991/67 of 6 March 1991, entitled the "Situation of human rights in Kuwait under Iraqi occupation". In that resolution, the Commission condemned the invasion and occupation of Kuwait on 2 August 1990 by military forces of Iraq and condemned "the Iraqi authorities and occupying forces for their grave violations of human rights against the Kuwaiti people and nationals of other States and in particular the acts of torture, arbitrary arrest, summary executions and disappearances in violation of the Charter of the United Nations, the International Covenants on Human Rights, and other relevant legal instruments". The Commission also expressed "its serious concern about the systematic destruction, dismantling and pillaging of the economic infrastructure of Kuwait, which seriously underminded the present and future enjoyment by the Kuwaiti people of their economic, social and cultural rights" and strongly condemned "the failure of Iraq to treat all prisoners of war and detained civilians in accordance with the international recognized principles of humanitarian law".

2. With resolution 1991/67 the Commission requested its Chairman, after consultation with the Bureau, to designate a Special Rapporteur "to examine the human rights violations committed in occupied Kuwait by the invading and occupying forces of Iraq". The Special Rapporteur was requested "to report as soon as possible to the General Assembly and the Commission on Human Rights at its forty-eighth session" and to prepare, as soon as possible, a preliminary report for transmittal to the Secretary-General.

3. At its first regular session of 1991, on 31 May, the Economic and Social Council adopted decision 1991/251 approving Commission resolution 1991/67.

4. The Chairman of the Commission on Human Rights, at its forty-seventh session, accordingly appointed Mr. Walter Kälin (Switzerland) as Special Rapporteur on the situation of human rights in Kuwait under Iraqi occupation.

5. This preliminary report is submitted to the Secretary-General of the United Nations for dissemination to all States Members of the United Nations in accordance with the provisions of paragraph 9 of Commission resolution 1991/67.

6. In section I, the present preliminary report describes the mandate of the Special Rapporteur and his activities, the events related to the invasion and occupation of Kuwait which may promote a better understanding of the situation of human rights during this period and the general legal framework upon which the Special Rapporteur based his report. Section II presents the evaluation of the main findings of the Special Rapporteur regarding the violation of international human rights and their corresponding guarantees in international humanitarian law. Section III discusses in more detail the ongoing problem of missing persons and section IV sets out some recommendations.

II. GENERAL BACKGROUND

A. The mandate of the Special Rapporteur and his activities

7. Commission resolution 1991/67 refers to human rights in a broad sense, mentioning civil and political rights as well as economic, social and cultural rights and principles of humanitarian law as embodied in the Charter of the United Nations, the International Covenants on Human Rights and other relevant legal instruments. Thus, the expression "human rights violations", in paragraph 9 of the resolution, determining the Special Rapporteur's mandate have to be understood in a broad sense so as to include all guarantees of international law for the protection of individuals relevant to the situation addressed by the mandate.

8. In other regards, the mandate of the Special Rapporteur, however, is limited. The clear wording of the resolution entitles the Special Rapporteur to examine human rights violations in Kuwait only if these were allegedly committed by Iraqi authorities. In this regard, it has to be noted that a draft resolution, 1/ containing proposed amendments to enlarge the scope of the Special Rapporteur's mandate so as to include the situation of human rights in Kuwait after the end of Iraqi occupation and to report on human rights violations allegedly committed by Kuwaiti authorities, was rejected by 32 votes to 2, with 5 abstentions. Therefore, the Special Rapporteur could not examine allegations which he received concerning arbitrary executions, enforced or involuntary disappearances, arbitrary arrests, unfair trials and large-scale expulsions and deportations of non-Kuwaitis which were reportedly committed in Kuwait after the withdrawal of Iraqi occupying forces. The Subcommission on Prevention of Discrimination and Protection of Minorities, by resolution 1991/7 adopted on 23 August 1991, 2/ expressed the hope that the Special Rapporteur would give due attention to alleged gross violations of human rights currently occurring in Kuwait and that he would inform the Commission of developments affecting the situation of human rights in Kuwait since the withdrawal of Iraqi forces. This resolution was carefully noted by the Special Rapporteur; however, taking into account the clear wording of the mandate adopted by the Commission on Human Rights, as well as the history of its adoption, he felt not entitled to include in this report observations concerning the present situation of human rights in Kuwait.

9. According to paragraph 9 of Commission resolution 1991/67 the Special Rapporteur is entitled only to examine human rights violations committed "in occupied Kuwait". However, the resolution also refers to "the abduction from Kuwait and the continued detention of prisoners of war and civilians" and asks for their immediate release (see preamble and para. 6). The Special Rapporteur, therefore, had to interpret this provision as meaning human rights violations having originated in occupied Kuwait; as a consequence, he also examined information concerning the fate of persons allegedly abducted from Kuwait by Iraqi forces during the occupation and detained in Iraq. It was furthermore agreed with the Special Rapporteur on the situation of human rights in Iraq that the question of such missing persons allegedly still detained in Iraq would be discussed in the present report.

10. The Special Rapporteur undertook a first visit to Kuwait from 12 to 20 June 1991 and a second visit from 31 August to 6 September 1991. During these visits he was received by the Ministers of Justice and the Interior, the Under-Secretaries for foreign affairs and for health and high officials of these respective ministries. He held talks with representatives of the Kuwaiti National Committee for Tracing POWs and Missing Persons, the Kuwaiti Red Crescent Society, the Kuwaiti Association for the Defence of Victims of War and the Kuwaiti Social Solidarity Fund for the Welfare of Martyrs and Prisoners of War, the University of Kuwait, the Kuwait Institute for Scientific Research and the Arab Bar Association. He also met with many other persons who remained in Kuwait during the occupation, including doctors, lawyers, religious leaders, members of the diplomatic community and journalists. In addition, the Special Rapporteur interviewed more than 80 victims or eye-witnesses of human rights violations allegedly committed by Iraqi occupying forces. He visited several sites relevant to his mandate, including former places of detention, looted and destroyed buildings, the principal cemetery, a camp for displaced persons at Abdali and burning oilfields. The Special Rapporteur further took note of the summary records of meetings of various United Nations bodies (including the Commission on Human Rights, the Subcommission on Prevention of Discrimination and Protection of Minorities and the Human Rights Committee) in which the human rights situation in Kuwait under Iraqi occupation has been discussed, and of reports provided to him by relevant specialized United Nations agencies, including UNICEF, WHO and UNEP. He also took into account statistical information on the registration and the repatriation of persons from Iraq to Kuwait provided to him by the International Committee of the Red Cross as well as reports prepared by non-governmental organizations.

B. Events relevant to the human rights situation in occupied Kuwait

11. On 17 July 1990, President Saddam Hussein, in a speech, accused the Kuwaiti royal family of damaging the Iraqi economy and thus forcing down the price of oil by exceeding its OPEC production quota. He also accused Kuwait of taking Iraqi crude oil worth 2.4 billion dollars from the Rumaila oilfield and stated that Iraq should be granted a 12 billion dollar write-off in war loans owed to Kuwait. On 31 July 1990, negotiations between representatives of Iraq and Kuwait were held in Jedda; an agreement, however, was not reached.

12. On 2 August 1991, Iraqi forces invaded Kuwait. Iraq claimed that Kuwait had been "an integral part of Iraq until the First World War", and stated that it was reasserting its sovereignty over Kuwait which had been severed by the British colonial administration. Immediately following the invasion, Iraq set up a nine-man "Provisional Free Kuwait Government" headed by Colonel Ala Hussein Ali. On 8 August, the transitional Government was dismissed and Iraq claimed the annexation of Kuwait. On 28 August, it was announced that Kuwait's border area with Iraq was incorporated as an extension of the Province of Basra. The rest of Kuwait was declared to be the nineteenth Province of Iraq.

13. In September and October, Iraqi authorities issued several regulations aimed at the "Iraqization" of Kuwait: the Kuwaiti dinar which had earlier been declared at parity with the Iraqi dinar was abolished at the end of September. In October, Kuwaiti citizens were obliged to exchange their Kuwaiti identity papers and passports for Iraqi documents. Kuwaiti car-licence plates had to be replaced by Iraqi ones identifying Kuwait as an Iraqi province. Street names specific to Kuwait were changed.

14. Between 2 August 1990 and 29 November 1990, the United Nations Security Council adopted 12 resolutions concerning the occupation of Kuwait by Iraq (resolutions 660, 661, 662, 664, 665, 666, 667, 669, 670, 674, 677 and 678). Resolution 662 (1990) declared the annexation of Kuwait as null and void under international law; resolution 667 (1990) condemned all acts of aggression against foreign embassies and their nationals in Kuwait and called for the liberation of all foreign hostages; resolution 674 (1990) reminded Iraq of its responsibility under international law for all damages, losses or injuries suffered by Kuwait or third countries as a result of its illegal occupation of Kuwait; and resolution 678 (1990) authorized, as of 15 January 1991, the use of all means necessary to force compliance with these resolutions and to restore peace and security to the region.

15. On 16 January 1991, the coalition forces comprised of 26 States launched pre-emptive air strikes against Iraq. On 26 February 1991, Iraq began a complete and unconditional retreat from Kuwait.

16. During the whole period of Iraqi occupation of Kuwait, the Iraqi Government failed to respond to humanitarian appeals launched by various intergovernmental and non-governmental organizations, on behalf of victims of human rights violations, allegedly committed by Iraqi forces in Iraq and Kuwait.

17. The period between 2 August and 26 February 1991 can, for the purposes of analysing the human rights situation in Kuwait under Iraqi occupation, be divided into three periods each of which shows a different pattern of human rights violations: (a) the period of the invasion starting on 2 August and lasting only a few days until armed resistance by Kuwaiti armed forces ended and Iraqi occupying forces were installed; (b) The period of the ongoing occupation, i.e. the time between the middle of August and the middle of February 1991 which is characterized by continued active and passive resistance by citizens and residents of Kuwait aimed at combating and frustrating Iraq's policy of occupation and annexation of Kuwait, on the one hand, and the policy of the occupying forces, on the other hand, to break this resistance by different means including systematic human rights violations; in this period, organized dismantling of health services, educational and scientific institutions and other organizations took place; and (c) the period, starting on 19 February 1991, before the retreat began on 19 February 1991 when Iraqi occupying forces started mass arbitrary detentions and deportations to Iraq mainly of male Kuwaitis; during this period, important parts of the infrastructure of Kuwait were intentionally destroyed. The analysis undertaken throughout this report is based on these three

periods: the invasion, the ongoing occupation and the mass arrests starting on 19 February 1991.

C. Legal framework

18. The law applicable to the assessment of human rights violations committed by Iraqi occupying forces in Kuwait is comprised of guarantees both of international customary law and of treaty law binding upon Iraq.

19. Among the customary-law rules are those basic tenets of the 1948 Universal Declaration of Human Rights which have now gained world-wide customary acceptance as well as the guarantees of article 3 common to the four 1949 Geneva Conventions which, according to the International Court of Justice, reflect "elementary considerations of humanity" and therefore apply not only to conflicts of a non-international character but, as an expression of customary law, also to events of international armed conflicts (Nicaragua v. USA, Merits, ICJ Reports 1986, p. 114, para. 218). Common article 3 prohibits "violence to life and person, in particular murder of all kinds, mutilation, cruel treatment and torture; ... taking of hostages; outrages upon personal dignity, in particular, humiliating and degrading treatment; [and] ... the passing of sentences and the carrying out of executions without previous judgement pronounced by a regularly constituted court affording all the judicial guarantees which are recognized as indispensable by civilized peoples".

20. The Covenants on Social, Economic and Cultural Rights and on Civil and Political Rights of 1966 codify and expand the guarantees of the Universal Declaration of Human Rights. Iraq became party to both covenants on 25 January 1971 and, therefore, was bound by them when it invaded and occupied Kuwait. In reference to the scope of application, the International Covenant on Economic, Social and Cultural Rights, unlike the Covenant on Civil and Political Rights, contains no limitations regarding jurisdiction or territoriality. The Covenant on Civil and Political Rights states in article 2 the obligation of each State Party "to respect and to ensure to all individuals within its territory and subject to its jurisdiction the rights recognized in the present Covenant ...". Because of the illegal character of the invasion and annexation of Kuwait under international law (see Security Council resolutions 660 and 661) Kuwait never was "within the territory" of Iraq. However, according to the Human Rights Committee, established pursuant to part IV of the Covenant on Civil and Political Rights, the extraterritorial application of this Covenant is not barred when the alleged violations take place on foreign territory, provided that the perpetrator of the violations acting on foreign soil is an agent of the State Party concerned. 3/ The Committee, as the competent interpretive body of the terms and application of the Covenant, has in these cases established strong precedents for the extraterritorial applicability of the Covenant. The facts of the cases analysed by the Committee to establish this precedence are not distinguishable in essence from the case of human rights violations committed by Iraqi forces during the occupation of Kuwait - whether against Iraqi nationals or nationals

of other countries under Iraqi (de facto) jurisdiction. Thus, application of the Covenant to the situation of human rights in Kuwait under Iraqi occupation is in accordance with established precedence.

21. On 14 February 1956, Iraq became a State Party to the Geneva Conventions of 1949 undertaking to ensure respect for the present Conventions in all circumstances. Kuwait has been a State Party since 2 September 1967. All States members of the coalition forces are States Parties to the Conventions. The Geneva Conventions of 1949, according to common article 2, "shall apply to all cases of declared war or any other armed conflict which may arise between two or more High Contracting Parties, even if the state of war is not recognized by one of them". They "shall also apply to all cases of partial or total occupation of the territory of a High Contracting Party, even if said occupation meets with no armed resistance". Thus, Iraq was obligated to observe these laws of war during the invasion and occupation of Kuwait. Particularly relevant are the Third Geneva Convention of 1949 relative to the Treatment of Prisoners of War and the Fourth Geneva Convention of 1949 relative to the Protection of Civilian Persons in Time of War. The applicability of the Fourth Convention was explicitly recognized by Security Council resolution 674 (1990) and General Assembly resolution 45/170.

III. THE SITUATION OF HUMAN RIGHTS AND THE CORRESPONDING GUARANTEES OF INTERNATIONAL HUMANITARIAN LAW IN KUWAIT UNDER IRAQI OCCUPATION

A. Situation of civil and political rights

1. Prohibition of arbitrary arrest, detention and deportation

(a) Detention of prisoners of war

22. During the invasion of Kuwait and the first days following it, large numbers of members of Kuwaiti armed forces who were either Kuwaiti citizens or stateless residents of Kuwait (bedoun) were taken prisoners of war. They all were transferred to Iraq and detained there throughout the occupation. Other members of the Kuwaiti armed forces who were captured later during the period of occupation were interrogated in Kuwait and then transferred to Iraq where they were detained in camps reserved by Iraqi authorities for prisoners of war.

23. Among the camps reserved for prisoners of war were Al-Rasheed camp in Baghdad, Baqouba camp and camps in Ramadi, Takriti and Mossul. According to reports of former detainees, camp conditions were, especially during the first weeks, harsh because of lack of food and medical care. However, at least during the last monchs of 1990, prisoners of war were allowed to be visited by relatives and they consequently were able to receive money and food from them.

(b) Detention of civilians and their deportation to Iraq

24. Between the second half of August 1990 and the middle of February 1991, large numbers of civilians were arrested and detained by Iraqi occupying forces. Most of these persons were Kuwaiti citizens or stateless persons (bedoun) but they also comprised long-term residents from other Arab countries including persons of Palestinian origin, Egyptians, Jordanians, Saudis and Syrians. Three categories can be distinguished: (i) persons arrested when intelligence and army personnel came to their homes looking for them: such arrests were often carried out by members of Iraqi Intelligence. Most of the arrested civilians interviewed by the Special Rapporteur reported being arrested under such conditions; (ii) persons arrested at checkpoints set up by Iraqi occupying forces or on the street, after being identified as wanted persons; (iii) persons arrested pursuant to systematic searches of houses within certain districts of Kuwait City or other towns, especially when leaflets, communication equipment or weapons were found.

25. The following reasons for these arrests were reported: (i) belonging to Kuwaiti army and police forces or holding important posts in the Kuwaiti administration; (ii) being engaged in armed activities of the resistance; (iii) possessing arms or ammunition; or (iv) being involved with non-violent resistance activities including expressing opposition to the invasion and occupation or writing graffiti on walls or possessing and distributing tracts and leaflets.

26. In other cases persons who were just relatives or friends of suspects were detained together with the suspects or in lieu of them.

27. According to the testimony received by the Special Rapporteur, detained persons, in most cases, were first brought to sites set up as detention centres such as police stations, school buildings or abandoned houses taken over by Iraqi occupying forces. There they underwent a first interrogation. Some were released after a few days, sometimes after they or their relatives paid bribes. Most were then transferred to more permanent prisons and detention centres in Kuwait where interrogations continued. Interrogations focused on the activities either of the arrested persons or of their friends and relatives. Detainees were told to collaborate with the Iraqi occupying forces and to provide information. Often interrogations were accompanied by torture. Some detainees were then released, often after signing a pledge of allegiance to the Iraqi Government. Many of these persons also reported that in order to gain release their families were forced to pay bribes. In other cases detainees were executed after being tortured. Those who were neither released nor executed were normally deported to Iraq where they were transferred to large prisons or camps for detainees.

28. Interviewed persons consistently reported that those arrested did not have access to lawyers and were not allowed to contact their families, their lawyers or humanitarian organizations either in Kuwait or after deportation to Iraq. Former detainees also consistently reported harsh conditions of detention, especially during the first days and weeks, although conditions in

Iraq continued to be difficult. Cells were often overcrowded and detainees suffered from a lack of water, food and sanitation. Lack of medical care was also reported. It was alleged that, at least in some cases, these necessities were intentionally withheld.

(c) Mass arrests and deportations to Iraq after 19 February 1991

29. A special category of arrested and deported civilians consisted of male Kuwaiti citizens who were apprehended during mass arrests carried out by Iraqi occupying forces on 19 February and the following final days of the occupation. They were normally carried out at checkpoints or in front of mosques. Most of them were deported to Iraq where they were held in large camps. Consistently, former detainees mentioned harsh living conditions in overcrowded camps and reported having suffered from severe food deprivation, dirty drinking water, bad sanitary conditions and lack of proper medical care. There were also reports that detainees were beaten and abused by guards.

(d) Detention and deportation of foreigners

30. Before 2 August 1991, more than 1.3 million non-Kuwaitis were residing in Kuwait, including more than 9,000 citizens of the OECD countries. Persons belonging to that last category were ordered to report to Iraqi authorities on 16 August 1990. Subsequently they were, as has been extensively reported by governmental as well as non-governmental sources, deported to Iraq and obliged to remain there; some were detained at strategic sites and thus used as "human shields". The last of them left Iraq only in early December 1990. The number of citizens of OECD countries who were deported from Kuwait to Iraq and were not allowed to leave Iraq amounted, according to several reports, to several hundred, including women and children. No specific statistics were made available to the Special Rapporteur.

31. Other foreigners of Western origin went into hiding in Kuwait or lived there under false identity. Some of them were arrested and maltreated, among them a British instructor interviewed by the Special Rapporteur who reported having been subjected, inter alia, to mock executions after being arrested in January 1991.

32. One special situation was that of some of the diplomatic and consular staff present in Kuwait at the time of the invasion. After, in violation of the relevant rules of international law, Iraq had ordered all embassies to close until 24 August 1990, members of diplomatic and consular missions of States supporting the coalition forces who did not leave were confined to embassy compounds until 16 December 1990.

(e) Quantitative aspects

33. According to figures provided by the International Committee of the Red Cross (ICRC) to the Special Rapporteur, a total of 4,219 prisoners of war have so far been registered; 4,178 prisoners of war, most of whom were arrested at the time of the invasion, were repatriated from Iraq to Kuwait in March and

early April 1991; 41 additional prisoners of war returned to Kuwait between 28 April and 11 September 1991. The actual number of prisoners of war might be somewhat higher because at least some of the still missing persons (see infra, para. 96) could belong to this category.

34. It was not possible for the Special Rapporteur to determine the number of civilian persons who were arrested during the period of the ongoing occupation. However, ICRC has registered and repatriated 935 civilian internees who were detained in Iraq in March 1991. The actual number of persons arrested during the period of occupation is, however, much higher because this figure does not include those released from detention sites in Kuwait and Iraq before 26 February 1991, nor those still detained in Kuwait on that date. It should be noted that reports concerning short-term detentions were numerous. These reports are corroborated by the fact that the number of detention sites throughout Kuwait during the Iraqi occupation was high (more details will be made available in the Special Rapporteur's final report to the Commission on Human Rights), allowing for the short-term detention of large waves of persons at any given time. For this reason, the Special Rapporteur cannot report on exact numbers, but the number of civilians arrested during the period of occupation probably amounted to several thousands. It can be estimated that more than 1,000 of them were deported to Iraq.

35. The 1,174 Kuwaiti men apprehended during the mass arrests in February 1991 and deported to Iraq were repatriated from Basra in an operation which was organized without the participation of ICRC on 7 March 1991, but this number does not include all the victims of the mass arrests of 19 February 1991 and the following days. According to information received by the Special Rapporteur from former detainees and other sources, an unknown number of them returned on their own from detention sites in southern Iraq. Other men arrested on the same occasion were transferred to detention sites in central or northern Iraq and were repatriated together with civilian internees who had been deported to Iraq on earlier dates (see the preceding para. 34). Furthermore, some of them may still be among the missing persons. The Special Rapporteur is of the opinion that at least 2,000 male Kuwaiti citizens were arrested on 19 February 1991 and the following days and deported to Iraq.

(f) Legal assessment

36. The information made available to the Special Rapporteur allows drawing the conclusion that Iraq has not only violated the provisions concerning the prohibition of arbitrary arrest, detention and deportation laid down in article 9 of the Universal Declaration of Human Rights and article 9 of the International Covenant on Civil and Political Rights but also other obligations.

37. Under the Third Geneva Convention, the Detaining Power is allowed to subject prisoners of war to internment and to transfer them as prisoners of war to its own territory for the purposes of providing adequate detention (article 21). Thus the detention of members of the Kuwaiti armed forces in Iraqi camps was not prohibited. However, there are strong reasons to believe

that the treatment of such prisoners of war repeatedly violated the obligations of the Convention regarding conditions of detention.

38. The Fourth Geneva Convention, under certain restrictive conditions, entitles an Occupying Power to intern protected civilians. However, the mass, arbitrary or prolonged detention of civilians in many cases was not justified even in terms of military necessity, particularly in the light of articles 41 to 43, 68 and 78 of the Fourth Convention. In a large majority of cases detentions were carried out in total violation of the procedural rights set out in these articles. The deportation of civilians to Iraq clearly violated the prohibition of article 48 of the Convention to transfer and deport civilians from the occupied territory to the territory of the Occupying Power. Using civilians from Western countries who had resided in Kuwait as human shields at strategic sites in Iraq constituted a severe violation of article 28.

39. Confining diplomatic and consular staff to the compounds of their embassies not only violated the 1961 Vienna Convention on Diplomatic Relations and other relevant provisions of international law but also basic principles of human rights. The International Court of Justice held, in a comparable context, that "wrongfully to deprive human beings of their freedom and to subject them to physical constraint in conditions of hardship is in itself manifestly incompatible ... with the fundamental principles enunciated in the Universal Declaration of Human Rights" (USA v. Iran, Merits, ICJ Reports 1980, p. 42, para. 91).

2. Prohibition of torture and cruel, inhuman and degrading treatment

(a) Patterns

40. According to several reports, at least some members of the Kuwaiti armed forces were tortured in Kuwait after they were captured as prisoners of war, but the information available does not indicate that such incidents were of a systematic nature. All prisoners of war were then taken to camps in Iraq where the conditions of detention were often reported to be harsh: prisoners were verbally abused and sometimes degraded, and suffered from the lack of food and poor hygienic conditions. However, with a few exceptions, incidents of systematic torture in the context of interrogations were not reported.

41. It appears from the testimony received by the Special Rapporteur that most victims of torture were arrested during the period of the ongoing occupation, i.e. between the second half of August 1990 and the first half of February 1991. Of those tortured most were suspected by Iraqi occupying forces of being members of the Kuwaiti resistance. Some persons were tortured because they had expressed their opinions, e.g. by distributing leaflets. Most of these cases followed the same pattern:

(i) After apprehension, these persons were normally first brought to a police station or another building set up as a detention site. There, arrested persons underwent a first interrogation during which most of them, reportedly, were heavily beaten or even severely tortured;

(ii) Detainees were then transferred to a prison or special interrogation centre in Kuwait where most of them underwent further interrogation. These interrogations, allegedly, were routinely accompanied by more heavy beatings or severe torture over a period of several days or even weeks. Among the larger detention centres in Kuwait, where apprehended persons were brought for systematic interrogation and torture, are the juvenile prison (Sijn Al Adath) in Firdous, Nayef Palace (city governorate) in central Kuwait, Al-Mashatel experimental farm in Rabiah and the building of the Iraqi Embassy;

(iii) Some detainees remained at these places for prolonged periods, some were released and others were taken to prisons and detention camps in Iraq. Especially for those who had not admitted guilt or refused to give the information requested from them, torture was said to have continued even after deportation to Iraq. Persons deported to Iraq reported, inter alia, frequent cases of torture at Basra State security prison and Abu Ghraib and Samawah prisons.

42. Persons arrested during the mass arrests starting on 19 February 1991 reported that they were beaten and suffered from harsh conditions of detention. There were, however, only sporadic reports of interrogations accompanied by torture.

(b) Methods

43. According to testimony received by the Special Rapporteur from victims and eye-witnesses, as well as photographic evidence and expert medical opinions, the reported methods of torture were manifold. The most common method was said to have been heavy beatings on all parts of the body; instruments used included sticks, metal rods, clubs, whips, rifle butts and steel cables. In some cases beatings of this kind caused severe injuries including broken bones. Often beatings included falaqa, i.e. prolonged beating on the soles of the feet. The use of electroshocks was frequent. Another frequent form of torture was suspending detainees, sometimes for prolonged periods, by the feet, the arms, the chest or the waist; they were often beaten while suspended. There is evidence of numerous cases of burning of various parts of the body, normally with cigarettes but sometimes also with high-voltage electricity, boiling water or domestic appliances. The pulling out of nails was, allegedly, another form of torture repeatedly used. Other methods included sexual torture. Several ex-detainees interviewed by the Special Rapporteur reported the rape of females and males, sometimes in front of other detainees. Among those executed many bodies demonstrate severe mutilations: according to photographic evidence the torture included gouging

of eyes and cutting-off of ears and tongues. This evidence also suggests that in some cases acid was used to torture and perhaps to execute persons.

44. There were also many accounts of psychological torture, including threats to torture or rape relatives, forcing persons to watch the execution or torture of other detainees or even of relatives, coerced participation in Russian roulette, and mock executions or threats of execution.

45. Reportedly, prison conditions not constituting torture often amounted to cruel, inhuman and degrading treatment. Former detainees consistently reported the lack of food and water or the deprivation of toilet and washing facilities; there were also many accounts of deprivation of medical treatment.

(c) Assessment

46. The available information shows a pattern of widespread and systematic violations, by Iraqi occupying forces, of the prohibition of torture and cruel, inhuman and degrading treatment as embodied, inter alia, in article 5 of the Universal Declaration of Human Rights, article 7 of the Covenant on Civil and Political Rights and the corresponding provisions of the Geneva Conventions. Whereas torture of prisoners of war, captured at the time of the invasion, and of male Kuwaiti citizens apprehended during the mass arrests in February 1991, appears to have been less frequent, it can be assumed that torture was systematically used during interrogations of those arrested during the period of occupation. The most brutal forms of torture were reported in cases of persons suspected of belonging to the resistance.

47. Conditions of detention both in Kuwait and Iraq often amounted to cruel, inhuman and degrading treatment.

48. In numerous cases, torture and inhuman, cruel or degrading treatment resulted in permanent physical or mental damage. Medical and psychiatric reports made available to the Special Rapporteur show that former victims of torture still suffer, inter alia, from partial paralysis, pains, severe forms of depression, sleep disturbances and nightmares, severe anxiety, partial amnesia and inability to concentrate often requiring medical and psychological care. The long-term consequences of rape in the cultural context of Kuwait must also be highlighted.

3. Right to life and prohibition of arbitrary and summary execution

(a) Executions

49. Casualties were apparently numerous when Kuwait exercised its inherent right of self-defence in accordance with Article 51 of the Charter. Regardless of the illegal character of the invasion and occupation of Kuwait by Iraq, casualties during combat and other armed actions do not as such, according to present international law, amount to human rights violations.

The Special Rapporteur, however, received many reports of violations of the right to life in situations hors de combat and in the context of detentions during the period of occupation.

50. The Special Rapporteur received some information concerning arbitrary executions of persons who were captured as prisoners of war at the time of the invasion and shot when they refused to answer questions. However, reports of this kind were few and the available information does not allow drawing the conclusion that such actions were systematic.

51. Cases of arbitrary executions were reported to have most frequently occurred in the context of arrests and searches during the ongoing occupation. Most persons who were executed during that time were reported to have been active members of the resistance; such persons were especially at risk, regardless of their nationality. Executed persons also included some medical personnel and religious leaders who might also have been suspected of supporting the resistance.

52. Starting in September 1991, bodies of persons who had been arrested earlier by Iraqi occupying forces were delivered to several Kuwaiti hospitals or were found lying in the streets or other places and were subsequently brought by residents of Kuwait to hospitals or the offices of the Kuwaiti Red Crescent Society. This has been confirmed by several doctors who at that time were working at different hospitals.

53. Other persons, after they had been detained for some time, were brought to their family home and, as was reported to the Special Rapporteur by several eye-witnesses of such events, shot by Iraqi occupying forces in front of their relatives including mothers, wives and minor children. A first wave of such executions started in September 1990 and lasted several weeks. Executions in front of families also took place in January and February 1991.

54. The bodies of executed persons were also often left on streets and other public places. Repeatedly Iraqi occupying forces ordered that corpses of executed persons were to be left in public places for several days.

(b) The death penalty

55. The available information makes it highly unlikely that many persons whose execution had been ordered had any sort of trial. However, there was a limited number of reports about some kind of trial taking place before - what interviewed persons described as - a "committee court" consisting of three members in civilian clothes. In the few cases where reports about trials resulting in the death penalty were available, procedural rights of the accused were said to have been seriously curtailed. In one case, the accused reported that he was only permitted to answer questions asked by the court but could not defend himself. In another case an Iraqi defence counsel was present but he did not say anything. Both victims had been tortured during the pre-trial period and they had neither an opportunity to present witnesses nor the possibility to appeal against the conviction.

56. Another category of death sentences is constituted by those carried out on the basis of decrees issued in August 1990 by Iraq's Revolutionary Command Council reportedly introducing the death penalty for the hoarding of food for commercial purposes, for looting and for harbouring Western nationals. Some executions for looting were officially confirmed by Iraqi authorities or reported by Iraqi television or newspapers; among the executed persons were Iraqi, Kuwaiti, Egyptian and Syrian nationals. It is impossible to determine whether these death sentences were imposed after fair trial.

(c) Deaths occurring during detention in Iraq

57. Some reports indicate that deaths occurred on several occasions during detention of prisoners of war or of deported civilians in Iraq which were due to the conditions of detention or to maltreatment by guards. The exact number of deaths during detention in Iraq cannot be determined because Iraq failed to register and report such cases and because it is still unknown how many persons remain in Iraqi detention.

(d) Violations of the right to life in the context of violations of the freedom of expression

58. The right to life was also said to have been violated when citizens and residents of Kuwait peacefully expressed their political opinion. A widely reported incident, for instance, happened on 8 August 1990 near Mubarak Hospital in Jabriyah when two persons were killed by Iraqi occupying forces, and others, including children, sustained severe injuries while participating in a peaceful demonstration. According to some reports, during the same period several young men were arbitrarily executed when apprehended while writing or spraying anti-Iraqi slogans on walls. At the end of September 1990, for instance, one of the witnesses interviewed by the Special Rapporteur saw the bodies of two teenage boys lying on a street in Mishrif. Reportedly they had been executed in front of their families for this reason.

(e) Assessment

59. Reports and other information available to the Special Rapporteur demonstrate a pattern of deliberate and grave violation of the right to life, as set out under article 3 of the Universal Declaration of Human Rights and article 6 of the International Covenant on Civil and Political Rights, and the corresponding guarantees under the law of armed conflicts. Even taking into account that losses of life during Kuwait's occupation by Iraq are partially due to the situation of armed conflict, there is ample evidence of widespread arbitrary and summary executions. It was reported by eye-witnesses that persons were often executed after being tortured and that this often reportedly happened without trial. Where trials took place they did not correspond to the relevant fundamental guarantees of fair trial, including those applicable in times of war. Executions in public or in front of families or the exposure of dead bodies in public were carried out for the purpose of spreading terror among the civilian population. In other cases deaths were due to poor conditions in places of detention both in Kuwait and Iraq, including the brutal behaviour of guards and lack of proper medical care.

60. On the basis of the information available to the Special Rapporteur it is not possible to determine the number of persons who had been killed or executed in violation of the right to life under human rights law and the corresponding guarantees of the law of armed conflicts. On the one hand, in same cases the specific circumstances leading to death are not known. On the other hand, Iraq, in violation of its obligations under article 101 of the Third Geneva Convention and article 75 of the Fourth, did not report death sentences imposed on prisoners of war and detained civilians nor did it issue death certificates for persons deceased while in detention as is required by article 120 of the Third Geneva Convention and article 129 of the Fourth. Therefore, it is impossible to determine how many of the still missing persons were killed by Iraqi forces.

61. However, some evidence concerning the total amount of the number of citizens and residents of Kuwait who were killed during the time of occupation is now available, pending verification of the fate of the still missing persons. A list established by the Kuwaiti National Committee for Tracing POWs and Missing Persons contains 130 names and addresses of executed persons. A list of killed persons whose names were reported to the Kuwaiti Association for the Defence of Victims of War by the families of the victims contains 314 names, of whom 81 were reported to have been executed. The Kuwaiti Social Solidarity Fund for the Welfare of Martyrs and Prisoners of War provided to the Special Rapporteur the names of approximatively 340 deceased persons whose cases had been registered by members of their families; an estimated 20 per cent of them had been executed. In addition, the Special Rapporteur received 107 photographs of allegedly executed persons, most of whom have not been identified thus far.

62. The Special Rapporteur concludes that hundreds of persons lost their lives as a consequence of executions and other activities by Iraqi occupying forces in violation of the right to life protected by article 6 of the International Covenant on Civil and Political Rights and the corresponding guarantees under the law of armed conflict, including common article 3 of the four 1949 Geneva Conventions. This number may be considerably higher if it turns out that some of the still missing persons reported to have been arrested by Iraqi forces and detained in Iraq have been executed.

4. Special protection of children and women

(a) Children and minors

63. Children and minors under the age of 18 also became victims of human rights violations committed by Iraqi occupying forces. Teenagers were arrested and, as reported by several interviewees, sometimes even tortured. Some minors were deported to Iraq and young children were detained together with their mothers at least for periods of several days or even weeks. On the list of missing persons established by the Kuwaiti National Committee for Tracing POWs and Missing Persons are the names of 131 children under the age of 12.

64. Other minors were allegedly executed, mainly because they had sprayed anti-Iraqi slogans on walls during the first few weeks after the invasion. (For deaths of premature infants reportedly taken from incubators and other infant-mortality statistics, see infra para. 83.)

65. Numerous children suffered traumatic effects from events related to human rights violations. A preliminary study, conducted by a UNICEF mission to Kuwait from 1 to 4 March 1991 (Dr. James Garbarino), indicated that more than 60 per cent of interviewed children reported such experiences as having seen bodies hanging from lamp posts, lying in the streets or having witnessed the arrest of close relatives. Some children's parents and other close relatives were reportedly either killed or are still missing. Because of the long-term psychological effects from such experiences, UNICEF is planning a programme for the treatment of such children in collaboration with the Kuwaiti Ministry of Health.

66. It can be concluded that a considerable number of children and minors became victims of serious human rights violations committed by Iraqi occupying forces, including arbitrary arrest, deportation, torture and cruel, inhuman and degrading treatment as well as violations of the right to life. In addition, many children suffered from "measures of intimidation or from acts of terrorism" directed against the civilian population as prohibited by article 33 of the Fourth Geneva Convention.

(b) Women

67. Among the detained, deported or tortured are considerable numbers of women, some of whom were interviewed by the Special Rapporteur. Most were suspected of participating in the resistance. Others were killed when demonstrators were attacked by Iraqi occupying forces. Although less frequently than men, women too became victims of some of the most serious human rights violations.

68. In addition, women suffered especially from rape. According to the information received and the interviews conducted by the Special Rapporteur the following categories of rape cases can be distinguished: (i) rape of foreign women by Iraqi soldiers during the first two weeks of the occupation, most of whom were young women of Asian origin; (ii) rape of women during house searches by Iraqi army personnel, sometimes in front of close relatives; (iii) rape of women reportedly abducted for that purpose from checkpoints or from the street; (iv) rape of women used as a method of torture. Some male detainees also reported that during torture sessions they were forced to watch women being raped by Iraqi military personnel.

69. The available information does not allow for a quantitative assessment of rape cases. However, several doctors from Kuwaiti hospitals told the Special Rapporteur that they had examined and treated, before and after the country's liberation, considerable numbers of victims of rape by Iraqis, among them numerous women who reported pregnancy as a result.

70. Rapes committed by members of Iraqi occupying forces during the exercise of official tasks and functions, especially in the context of house searches or interrogations in detention, can be considered to constitute torture and cruel, inhuman or degrading treatment. In other cases, where members of Iraqi armed forces committed rapes outside of their official functions, Iraq violated its duty, under article 27 of the Fourth Geneva Convention, to protect women "against any attack on their honour, in particular against rape, enforced prostitution, or any form of indecent assault".

5. Other rights

71. Information on the situation of other human rights, including denial of the freedom to leave one's country and to return and the freedom of religion, of expression and of assembly, will be discussed in the final report to be submitted by the Special Rapporteur to the Commission on Human Rights.

B. Situation of economic, social and cultural rights

1. The right to enjoy the highest attainable standard of health

72. The Special Rapporteur received extensive allegations concerning the right to health, most of them related to the fact that the level of health care, which was comparable to that of the most highly industrialized countries, was severely reduced as a consequence of the occupation. This reduction was caused by (i) the departure of large numbers of health professionals, especially of nurses and doctors; (ii) the closing, dismantling and pillaging of health facilities; and (iii) the denial of access to hospitals. These factors lead, inter alia, to a sharp increase of mortality in health-care institutions.

73. In addition, concern was expressed during the visits of the Special Rapporteur to Kuwait that the environmental consequences of burning oilfields and polluted sea water might cause, in a long-term perspective, serious consequences for the health of the population of Kuwait including that of future generations.

(a) Intimidation of health professionals

74. The invasion and occupation of Kuwait caused the departure of large numbers of health professionals most of whom were foreign nationals. According to a WHO report, the number of health professionals shrank to about 20 per cent of its previous level.

75. Whereas some of these persons left Kuwait voluntarily, intimidation of medical personnel by Iraqi occupying forces contributed considerably to the reduction of staff. Nurses, in particular, were threatened and it was reported that several had been raped by Iraqi forces. Allegedly such

incidents happened, for example, at the nurses hostel on the Al-Sabah complex, leading to the exodus of large numbers of Asian nurses. One doctor from the cancer centre at Al-Sabah medical complex was allegedly summarily executed by Iraqi military. The Special Rapporteur was informed that, after this incident, more than 50 per cent of the remaining staff left. One medical worker of foreign nationality from the Ibn Sina Hospital is reportedly still missing. Another staff member was allegedly shot and left paraplegic. Nine staff members from this same hospital were allegedly detained, including one Palestinian who was reportedly tortured for two days before being released. The Special Rapporteur was also informed that at Mubarak hospital, among other reasons, the arrest of three nurses in early October 1990, who were subsequently detained for three days because they had demonstrated against the occupation, led to a heavy exodus of nurses. Thus, out of 538 nurses present at the time of the invasion on 2 August 1990 only about 100 remained in November; in January 1991 the number fell to approximatively 70.

(b) Closing, dismantling and pillaging of health facilities

76. Before the invasion of Kuwait by Iraqi forces, six regional and nine specialized hospitals as well as 72 health centres were operating throughout the country. After the withdrawal of Iraqi forces, according to a WHO report, one regional hospital was closed due to a shortage of nursing personnel, electricity and water. The others operated at 10 to 20 per cent of their original capacity. Only eleven of the 72 health centres remained operational, but with reduced staff.

77. Some health services were dismantled and technical equipment was transferred to Iraq by order of the occupation authorities. Among them was the pillaged organ-transplant centre, which was shown to the Special Rapporteur, during his first visit. Other examples are the large number of dental chairs and ambulances transferred to Iraq.

(c) Denial of access to hospitals

78. Access to those health-care services still operating was not systematically denied by Iraqi occupying forces. However, several restrictions made access very difficult, at least for some persons. The Special Rapporteur was informed that, in the autumn of 1990 when the population of Kuwait had to exchange Kuwaiti identity documents for Iraqi documents, during a period of several days access to medical facilities was denied to persons who refused to comply with this order. Restrictions on prescription drugs were imposed by Iraqi orders making access to these drugs very difficult, if not impossible, creating particular hardship for chronic-care patients.

79. Curfew hours also limited access to medical facilities, as did a generalized fear to transit the city. There were allegations that ambulance drivers were repeatedly harassed and shot at during curfew hours.

80. Selectivity as regards who was to receive treatment was reported. It was alleged that medical staff was forced to treat Iraqi armed forces and forbidden to treat Kuwaiti soldiers or members of the resistance.

(d) Consequences

81. All these factors, especially the departure of doctors and nurses but also the removal of equipment and the repeated cutting-off of supplies and electric power, caused a reduction in sanitary conditions and nutritional care. These were indicated as major factors contributing to deaths particularly of infants, the aged and mentally or physically handicapped patients.

82. According to statistics made available to the Special Rapporteur, death rates increased considerably for patients from 0 to 50 years. Infection, dehydration and uncontrolled diabetes and hypertension were the leading causes of death in several previously modern, well-equipped hospitals including the Maternity Hospital, Al-Razi, Ibn Sina, Al-Farwania, the Psychiatric Hospital and the Social Rehabilitation Centre.

83. In reports published during the period of ongoing occupation, allegations were made that members of Iraqi occupying forces had killed premature babies by taking them out of incubators. As regards incubator-infant mortality, reports received by the Special Rapporteur during his visits in Kuwait were consistent in stating that from 75 to 125 infants, most of them born at Al-Sabah Maternity Hospital, had died during the month of September 1991 and were buried in Al-Riqqa cemetery. However, the Special Rapporteur received conflicting information concerning the causes of these deaths. There were some allegations that members of the Iraqi occupying forces had removed at least some of these babies from incubators. The Special Rapporteur, however, was not able to interview any eye-witnesses. Others claimed that Iraqi occupying forces had ordered the closing of one of two wards with incubators at the Maternity Hospital and that incubators were taken away but brought back later. According to other information, the deaths of premature infants were mainly due to a lack of staff and the repeated cutting-off of water and electricity which made it impossible to provide the premature babies with proper intensive care. The divergence of information provided to the Special Rapporteur does not allow drawing any final conclusions concerning the deaths of these infants. Exhumation and autopsy of their bodies by a forensic team might help to elucidate their fate.

(e) Assessment

84. Even taking into account the fact that less medical care was needed during the period of occupation because large numbers of the population had left Kuwait, as well as the difficulties of the situation after the beginning of aerial bombardments, it can be concluded from the available information that the right of everyone to enjoy the highest attainable standard of health, as guaranteed by article 12 of the Covenant on Economic, Social and Cultural Rights and the corresponding guarantees of the Fourth Geneva Convention,

particularly articles 55 to 59, were seriously curtailed in several respects by the occupying forces.

85. An analysis of the consequences of environmental damage caused by burning oil wells and polluted sea-water and their impact on the right to health will be provided by the Special Rapporteur in his final report to be submitted to the Commission on Human Rights for consideration in February 1992.

2. Prohibition of destruction, dismantling and pillaging of infrastructure and property

86. The Special Rapporteur received much information on the destruction, dismantling and pillaging of infrastructure and of public and private property. Such actions are prohibited by article 33 of the Fourth Geneva Convention and other relevant instruments. Details of the Special Rapporteur's findings will be discussed in his final report. For the purposes of this preliminary report it might be sufficient to describe the most important categories.

87. Written orders were given by the highest Iraqi authorities to, inter alia, confiscate and transfer all movable property to Iraq and to dismantle and transfer immovable property belonging to any member of the Al-Sabah family. Orders were also given to transfer property to Iraq, including libraries and research-data from educational and scientific institutions, technical equipment from hospitals and manuscripts and works of art from cultural institutions including museums. The Special Rapporteur received allegations that in some cases teams of specialists from Iraq dismantled technical and other equipment according to lists and orders emanating from the high command.

88. On several occasions houses of arrested persons were looted or even destroyed for the purpose of reprisals.

89. According to allegations, pillaging often took place during systematic searches of houses and city districts.

90. The Special Rapporteur received official Iraqi documents found after Iraqi withdrawal attesting to the fact that police and traffic control units robbed shops by closing off roads and firing shots to clear the streets until the robberies were over but, according to other official Iraqi documents also received by the Special Rapporteur, these actions were taken independently by members of the occupying forces and were repudiated by the Security High Command.

91. During the period of the ongoing occupation, houses, apartments, offices, shops, warehouses and similar places which were untended because their owners had left the country or were in hiding, were looted by individuals both from among Iraqi occupying forces and from the civilian population residing in Kuwait.

92. Before their retreat, Iraqi occupying forces systematically destroyed public and private buildings such as offices or large hotels, industrial installations including those of Kuwait's oil industry and installations such as electrical power plants.

93. Finally, reports were received describing the pillaging by Iraqi forces of persons leaving Kuwait during the occupation. Persons were allegedly systematically stripped of all possessions at the border. Among them were many foreign nationals including women, particularly from Asian countries.

3. Other rights

94. The situation of other economic, social and cultural rights including the right to food and the right to education will be discussed in the final report of the Special Rapporteur to be submitted to the Commission on Human Rights for consideration in February 1992.

IV. THE PROBLEM OF MISSING PERSONS

A. Evaluation of facts

1. Figures

95. An original list established in March 1991 contained more than 11,700 names 4/. After the large-scale repatriations of prisoners of war and civilian internees in late March and early April 1991 and the unregistered reunion of families who had been separated during the period of occupation, the number of missing persons decreased considerably. During his first visit in June the Special Rapporteur was informed that, as of June, more than 3,800 persons were still missing.

96. During his second visit, the Special Rapporteur received from the Ministry of Justice a computerized list, dated 5 August 1991, which was prepared by the Kuwaiti National Committee for Tracing POWs and Missing Persons (formerly the Kuwaiti Human Rights Committee). This list contains the names, years of birth and nationality of 2,472 missing persons. According to this document, these persons include 1,835 Kuwaiti citizens, 442 stateless residents of Kuwait (bedoun), 2 nationals of the United Arab Emirates, 66 Saudis, 35 Egyptians, 18 Syrians, 17 stateless persons, 14 Lebanese, 13 Indians, 12 Iranians, 7 Filipinos, 4 Pakistanis, 3 Bahrainis, 2 Omanis, 1 Somalian and 1 Sri Lankan.

97. The decrease from the number given in June (3,800) to that received during the second visit in early September (2,472) can be explained only to a very limited extent by the return or reappearence of formerly missing persons. The reduction is partially due to the fact that some duplicated names were omitted in the meantime. The principal reason, however, is the fact that, according to information provided by representatives of the

Ministry of Justice, approximately 1,000 individuals were omitted from the list because their cases were no longer considered to be of concern to the Government of Kuwait. These cases include primarily: (i) stateless residents of Kuwait (bedoun) who had not been employed by the Government of Kuwait; (ii) Jordanian citizens including those of Palestinian origin; and (iii) other Palestinians. This means that the number of actually missing persons is higher than that on the list established by the Kuwaiti National Committee for Tracing POWs and Missing Persons and might be close to 3,500.

98. At a meeting convened during the Special Rapporteur's first visit by the Kuwaiti Ministry of Foreign Affairs and chaired by the dean of the diplomatic community, several ambassadors from Asian countries mentioned that large numbers of their citizens living in Kuwait at the time of the invasion were still missing. The Special Rapporteur, however, was not provided with any detailed and specific information on these cases.

99. Finally it should be noted that, between early April and 18 August 1991, ICRC registered in Iraq 3,506 names of civilians, civilian internees and prisoners of war who wish to return to Kuwait. Thus far, from among these persons, 41 prisoners of war, 53 civilian internees and 112 civilians were authorized by Kuwaiti authorities to return. During his second visit to Kuwait, the Special Rapporteur was informed by representatives of the Kuwaiti Ministry of Justice that, in considering the 2,472 persons on the list established by the Kuwaiti National Committee for Tracing POWs and Missing Persons and the 3,506 names provided by ICRC, there are few overlappings of names of persons. In commenting upon the list provided by ICRC, the representatives of the Ministry of Justice claimed that about 2,900 persons out of the 3,506 names belonged to families of stateless persons (bedoun) who voluntarily went to Iraq during the period of occupation because they had close ties to that country, and that among the other 600 persons on the list provided by ICRC only some might have been detained by Iraqi occupying forces.

2. Evaluation of the list established by the Kuwaiti National Committee for Tracing POWs and Missing Persons

100. The list of 5 August 1991 containing 2,472 names of missing persons, prepared by the Kuwaiti National Committee for Tracing POWs and Missing Persons, was established on the basis of information provided by relatives. This registration started shortly after the Iraqi withdrawal from Kuwait and a special centre was set up for that purpose. During his first visit to Kuwait the registration was still proceeding and the Special Rapporteur therefore visited the registration centre on several occasions. There he not only reveived information on the details of the registration procedures, e.g. the requirements for registering relatives to provide some kind of evidence regarding the identity of the missing person concerned, but he also witnessed how the registration proceeded and how the information was processed. Therefore, there are no indications that the list contains any names of persons other than those actually registered by their relatives.

101. When relatives registered someone as missing they were asked why these persons did not return. Their answers were divided into four categories and these categories are identified by the last digit of the registration number given for each individual: digit 1 means that the persons had been registered as killed; digit 2 designates those who were reported to have been arrested by Iraqi occupying forces; digit 3 stands for persons who were thought to have been outside Kuwait during the occupation or at the moment of the outbreak of armed conflict on 16 January 1991 and who neither returned nor contacted their families as at the time of registration; and digit 4 is used for all persons who have disappeared for reasons unknown to their relatives. Whereas those reportedly dead were also included in former lists, they are omitted from the list of 5 August 1991. This list contains 800 names belonging to category 2; 457 to category 3; and 1,215 to category 4.

102. The Special Rapporteur met many people who knew of missing persons in their extended families, among their friends or in their neighbourhoods. He conducted thorough interviews with some relatives of the 800 missing persons belonging to category 2 (those reportedly arrested by Iraqi forces) who reported having witnessed the arrest or detention of their missing relatives by Iraqi occupying forces.

B. Assessment

103. There is no doubt that many persons are still missing in Kuwait. The question, however, arises whether all these persons are still, as has been claimed, detained in Iraq. For the following reasons the available information does not permit this conclusion. It is unlikely that all or even most of the 457 persons belonging to category 3 on the list established by the Kuwaiti National Committee for Tracing POWs and Missing Persons, i.e. those who were reported to be abroad and blocked from re-entry into Kuwait at the time of the last contact with their families are detained in Iraq. In addition, some of the 1,215 missing persons of category 4 (unknown circumstances of disappearance) might have been killed on Kuwaiti territory as a consequence of fighting at the time of the invasions, in the context of actions conducted by members of Kuwaiti resistance during the occupation, as a consequence of the armed conflict after 16 January 1991, or of the security problems in Kuwait City during the period after 26 February 1991.

104. There are strong reasons to believe that many of the missing persons were arrested and detained by Iraqi occupying forces. On the list established by the Kuwaiti National Committee, 800 of the 2,472 registered persons belong to category 2 (persons reportedly arrested) and, as has been mentioned, the Special Rapporteur himself interviewed relatives who reported that they had witnessed the arrest or even the detention of some still missing persons. It also cannot be excluded that, of the 1,215 persons belonging to category 4 (disappearances for unknown reasons), some were actually arrested by Iraqi occupying forces.

105. The fate of these persons is very difficult to assess. It is possible that persons deported from Kuwait to Iraq are still detained. Kuwaiti authorities informed the Special Rapporteur that they had submitted to ICRC approximately 400 names of persons who allegedly had been seen in detention by prisoners of war and civilian internees who had been repatriated from Iraq, but that ICRC had been unable to trace them. However, at least some of those who had been arrested by Iraqi occupying forces might be dead now; and some of these detainees may have since been executed or otherwise killed in detention by Iraqi forces either on Kuwaiti or Iraqi territory. The Special Rapporteur was informed that the Kuwaiti National Committee is in possession of approximately 100 photographs of unidentified persons who allegedly had been killed. (It is planned to open a centre where these photographs will be made available for families seeking missing relatives. There is a chance that at least some of them will be identified as persons who are still missing.) In addition, some of those missing might have died during detention due to health problems. Such incidents have been reported to the Special Rapporteur by former detainees who spent some time in Iraqi prisons and detention camps; however, neither the Government of Kuwait nor ICRC have been informed of such cases by Iraqi authorities. Finally, it cannot be entirely excluded that some detainees were killed during aerial bombardments or during the insurrection in southern Iraq. Some of the former detainees who were deported to Iraq told the Special Rapporteur that they knew about such incidents; such information, however, was not specific and thus could not be verified.

106. Iraq, according to the applicable rules of international law, must account for those who were actually arrested by its forces. If Iraq were still to be holding prisoners of war and civilian internees - a premise which Iraqi authorities deny - several basic human rights as embodied in the International Covenant on Civil and Political Rights would be violated. In any case, Iraq has failed:

(i) To inform families about the whereabouts of persons arrested in Kuwait, or to give arrested persons the right to contact their families. An exception was, however, made for prisoners of war captured during the invasion who could be visited in the POW camps in Iraq;

(ii) To inform about death sentences imposed on prisoners of war and civilian detainees as is required by article 107 of the Third Geneva Convention and article 74 of the Fourth;

(iii) To issue death certificates for deceased prisoners of war and civilian internees and to provide information as to their graves in accordance with articles 120 and 127 of the Third Geneva Convention and articles 129 and 130 of the Fourth.

V. RECOMMENDATIONS

107. The final report of the Special Rapporteur to be submitted to the Commission on Human Rights for consideration in February 1992 will contain specific conclusions and recommendations which, inter alia, will deal with questions of responsibility and compensation.

108. However, the Special Rapporteur considers some recommendations concerning the fate of missing persons already appropriate at the time of finalizing this preliminary report.

109. The Special Rapporteur recommends that the competent organs of the United Nations should:

(i) Urge the Government of Iraq to provide information on all persons deported from Kuwait between 2 August 1990 and 26 February 1991 who may still be detained and to release, in accordance with its obligations under article 118 of the Third Geneva Convention and article 134 of the Fourth Geneva Convention, these persons without delay;

(ii) Urge Governments concerned to allow for the repatriation of any persons to the country of their former habitual residence;

(iii) Urge the Government of Iraq to provide, in accordance with its obligations under articles 120 and 127 of the Third Geneva Convention, and articles 129 and 130 of the Fourth, detailed information on persons arrested in Kuwait between 2 August 1990 and 26 February 1991 who died during or after that period while in detention as well as on the site of their graves;

(iv) Urge the Government of Iraq to provide, in accordance with its obligations under article 107 of the Third Geneva Convention, and article 74 of the Fourth, detailed information on all executions of persons arrested in Kuwait between 2 August 1990 and 26 February 1991 carried out in Kuwait or Iraq during or after that period and to provide information about the site of their bodies;

(v) Invite the Government of Iraq to search, in a humanitarian spirit, for the persons still missing and cooperate with international humanitarian organizations, such as the International Committee of the Red Cross, in this regard;

(vi) Invite the Government of Kuwait to take all measures within its capacity and to cooperate with international organizations to identify all remaining unidentified persons killed in Kuwait, for the purpose of clarifying these cases of missing persons for their relatives.

Notes

1/ E/CN.4/1991/L.90.

2/ E/CN.4/Sub.2/1991.

3/ See Communication No. 52/1979, López Burgos v. Uruguay, para. 12.3, and Communication No. 56/1979, Libran Celiberti v. Uruguay, para. 10.3, both adopted on 29 July 1981, A/36/40, pp. 176 and 185, with concurring opinion.

4/ See the interim report of the United Nations mission to Kuwait led by Ambassador Farah, S/22536, para. 29.

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HUMAN RIGHTS SITUATIONS AND REPORTS OF SPECIAL RAPPORTEURS AND REPRESENTATIVES

The situation of human rights in Kuwait under Iraqi occupation

Note by the Secretary-General

Corrigendum

On page 28, paragraph 109 (ii), add the word "such" after the words "repatriation of any".

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REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS

Extrabudgetary resources of the United Nations

Report of the Secretary-General

I. INTRODUCTION

1. Article 17, paragraph 2, of the Charter of the United Nations states that "the expenses of the Organization shall be borne by the Members as apportioned by the General Assembly". The Charter is silent on any other form of financing those expenses. Similarly, the Provisional Financial Regulations of the United Nations, annexed to General Assembly resolution 163 (II) of 20 November 1947, made no reference to voluntary contributions. In 1950, however, in the context of approving new Financial Regulations (General Assembly resolution 456 (V), annex of 16 November 1950), the Assembly made provision for the acceptance of voluntary contributions. The relevant regulations are currently regulations 7.2, 7.3 and 7.4 of the Financial Regulations of the United Nations. Regulation 7.2 states that:

> "Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization, and provided that the acceptance of such contributions which directly or indirectly involve additional financial liability for the Organization shall require the consent of the appropriate authority."

2. For a number of years the question of what constitutes the expenses of the Organization within the meaning of Article 17, paragraph 2, of the Charter was a matter of disagreement among the membership of the Organization, particularly with reference to peace-keeping activities. In 1962, the International Court of Justice rendered an advisory opinion on this question,

in response to a request from the General Assembly in its resolution 1731 (XVI) of 20 December 1961. That opinion, which was accepted by the General Assembly in its resolution 1854 A (XVII) of 19 December 1962, formed the legal and constitutional basis on which the practice of financing certain activities through assessed contributions, but outside the regular budget of the United Nations, was established.

3. Thus, in 1973, the General Assembly adopted resolution 3101 (XXVIII) of 11 December 1973 on the financing of the United Nations Emergency Force, in which, "as an ad hoc arrangement", it apportioned the amount appropriated for the Force among Member States in a manner different from the scale of assessment it had approved for the regular budget of the United Nations. The approach approved in resolution 3101 (XXVIII) has been used with minor adjustments, each time "as an ad hoc arrangement", in apportioning the expenses of virtually all the peace-keeping operations authorized by the Security Council since that date. Such financing of these operations is consistent with the provision of Article 17, paragraph 2, of the Charter, but the application of a special method of assessment takes them out of the regular budget of the Organization. It may be noted in this connection that adoption of resolution 3101 (XXVIII) did not disturb the financing arrangements of the three pre-existing peace-keeping operations, namely, the United Nations Truce Supervision Organization in Palestine (UNTSO) and the United Nations Military Observer Group in India and Pakistan (UNMOGIP) (which continued to be financed from the regular budget) and the United Nations Peace-keeping Force in Cyprus (UNFICYP) (which has always been financed from voluntary contributions).

4. In its resolution 428 (V) of 14 December 1950, the General Assembly also approved arrangements regarding the division of the expenses of the Office of the United Nations High Commissioner for Refugees (UNHCR) between the regular budget and voluntary funds. Under these arrangements, the expenses on the core activities of the Office, including the international protection of refugees, are borne by the regular budget, whereas expenses on emergency assistance and other operational expenses are financed from voluntary funds. In the case of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the General Assembly, in its resolution 3331 B (XXIX) of 17 December 1974, decided that all international posts in the Agency should be financed from the regular budget and not from voluntary funds as had previously been the case.

5. Reference should also be made to the practice that has emerged as regards the financing of technical cooperation activities, to the effect that while the regular budget has a role to play in the matter, thereby demonstrating the commitment of the membership of the Organization as a whole to the development process, technical cooperation activities should be financed in the main from voluntary funds.

6. As a result of the decisions taken and understandings reached over the years, the current situation is that the regular budget accounts for only a portion of the expenses of the Organization, the balance being financed from

so-called "extrabudgetary resources". These latter resources consist of both assessed contributions (as is the case with most peace-keeping operations authorized by the Security Council) and voluntary contributions.

7. Voluntary contributions now finance one peace-keeping operation (UNFICYP), several humanitarian and emergency assistance operations (UNHCR, UNRWA and the Afghanistan and Kampuchean emergency operations), technical cooperation activities (including their related programme support costs) and various substantive activities. This is done through a large number of general and special-purpose trust funds (a special account in the case of UNFICYP). Such funds are maintained not only by the United Nations itself but also by several of its subsidiary organs, such as the United Nations Environment Programme (UNEP) and the United Nations Centre for Human Settlements (Habitat).

8. The total resources expended by the United Nations and its subsidiary organs on administrative, substantive and operational activities in the biennium 1988-1989 may be summarized as follows:

	Millions of United States dollars	Per cent
Regular budget (net of staff assessment)	1 492.2	30.3
Peace-keeping (UNDOF, UNIFIL, UNIIMOG, UNAVEM, UNTAG, ONUCA, UNFICYP)	845.0	17.1
UNHCR, UNRWA (voluntary funds only)	1 596.0	32.4
UNEP Fund, United Nations Habitat and Human Settlements Foundation a/	76.7	1.6
Technical cooperation (excluding regular programme of technical cooperation) b/	573.8	11.6
Trust funds (excluding expenditure on technical cooperation) c/	345.2	7.0
Total	4 928.9	100.0

a/ Voluntary funds only; excluding technical cooperation and other trust funds.

b/ Includes activities financed from voluntary funds administered by the United Nations, UNEP, the United Nations Habitat and Human Settlements Foundation and the International Trade Centre (ITC).

c/ Administered by the United Nations and UNEP; includes programme support expenditures.

9. The growing importance of extrabudgetary resources in the financing of the activities of the Organization has led to increased attention being paid to them by both intergovernmental and expert bodies.

10. In its first report on the proposed programme budget for 1988-1989, the Advisory Committee on Administrative and Budgetary Questions stated that it intended: 1/

> "... to pay specific attention in future to the extrabudgetary side of United Nations expenditure, including the accuracy of the methodology currently used to forecast the level of extrabudgetary resources. In view of the magnitude of the resources involved, the Advisory Committee believes that it is essential to define precisely the role of the extrabudgetary financing in the overall financial structure of the United Nations. It is also essential to refine approval and reporting mechanisms so as to ensure that these expenditures are subject to a greater measure of scrutiny and control".

The Advisory Committee returned to this subject and explained its view thereon in somewhat greater detail in its reports to the General Assembly on the proposed programme budgets for the bienniums 1990-1991 and 1992-1993. 2/

11. For its part, the Committee for Programme and Coordination, in the context of its review of the proposed programme budgets for 1990-1991 and 1992-1993, commented on the programmatic impact of extrabudgetary resources. The Committee stressed the need for a clearer presentation of estimated extrabudgetary resources in the programme budget, emphasized the effects of such resources on priorities among and within subprogrammes, and requested that the treatment of voluntary contributions be an integral part of the search for an improved methodology and format of the programme budget. 3/

II. THE ROLE OF EXTRABUDGETARY FINANCING

12. As was already stated in paragraphs 3 to 5 above, the current practice is that extrabudgetary financing is used for peace-keeping operations authorized by the Security Council (see annex, table 1), for the operational aspects of humanitarian and other emergency activities and for technical cooperation projects, including, in each case, the related programme support costs (for which see paras. 40-49 below).

13. Extrabudgetary resources have also been used, however, to finance or support activities that resemble and sometimes are indistinguishable from activities financed from the regular budget. There is no single explanation for this development. Sometimes what is involved is an activity of concern to a restricted number of Member States, the costs of which, for one reason or another, are not felt to be a proper charge on the membership as a whole. A case in point is the translation of selected documents into German, which activity is financed from a trust fund set up for that purpose.

14. More often, however, extrabudgetary voluntary funds are used to supplement regular budget resources for activities to which a Government or group of Governments attaches particular importance. This has raised the question of the influence of voluntary contributions on the priorities set by the membership as a whole for a particular budgetary period. In its latest resolution on the review of the efficiency of the administrative and financial functioning of the United Nations (resolution 45/254 of 21 December 1990), the General Assembly "invited the Secretary-General to ensure greater transparency in the management and use of extrabudgetary resources made available to the Organization in order, in particular, to assess more precisely the impact of those resources on the activities, programmes and priorities of the Organization".

15. The medium-term plan for the period 1992-1997, adopted by the General Assembly at its forty-fifth session (resolution 45/253 of 21 December 1990), covered activities to be financed by both the regular budget and extrabudgetary resources. Although the designation of priority among subprogrammes in most programmes therein has greatly improved, it has not been achieved to the full extent, particularly with regard to low priority designation. The Secretary-General has brought these priorities to the attention of Member States and the governing boards of the voluntary funds.

16. The proposed programme budget for the biennium 1992-1993, which is the first to be formulated within the period of the plan, contains three levels of priority setting, namely: (a) priorities reflecting trends of a broad sectoral nature; (b) priorities among subprogrammes (the same as in the medium-term plan); and (c) priorities among activities/outputs within a programme. The review to be carried out by the Secretary-General in response to the request of the General Assembly in resolution 45/254 will be undertaken at these three levels.

17. Another question that needs to be addressed in this context is whether the availability of voluntary resources for particular activities that properly belong in the regular budget should be grounds for reducing the volume of regular budget financing of those activities. The Secretary-General believes that, as a rule, the answer to this question should be in the negative, bearing in mind the provision in Article 17, paragraph 2, of the Charter that the expenses of the Organization "shall be borne by the Members as apportioned by the General Assembly".

18. While voluntary contributions have played and continue to play an important part in the financing of United Nations activities as a whole, they suffer from certain shortcomings, the main one being their unpredictability. Donor countries are usually unable to make forward pledges, owing to national legislative considerations; moreover, changes in national policies or priorities may lead to the discontinuance or curtailment of support for previously popular programmes. Furthermore, the source of voluntary financing may impose restrictions on the use of the funds; for example, voluntary funds provided by the technical cooperation agency of a Member State may not be available for assistance in certain areas such as law enforcement within the

same programme. The problems relating to "special purpose" voluntary contributions are discussed in paragraphs 37 to 39 below.

III. THE NATURE OF EXTRABUDGETARY RESOURCES

19. As has already been stated, extrabudgetary resources include both assessed and voluntary contributions. The latter may be subdivided by the purpose to which they are put, as follows.

Resources for technical cooperation projects and related programme support costs:

20. The bulk of these resources are provided by the funding programmes associated with the United Nations (the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA)) and by technical cooperation trust funds; some resources also are derived from certain other trust funds (see annex, tables 2, 2 (a) and 2 (b)).

Resources for the activities of certain subsidiary organs:

21. The voluntary funds of UNHCR, the UNRWA budget, the UNEP Fund and the United Nations Habitat and Human Settlements Foundation fall into this category. They are used to finance substantive, operational and technical cooperation activities (see annex, tables 3 and 4).

General trust funds:

22. The audited financial statements for the biennium 1988-1989 4/ list a total of 112 general trust funds administered directly by the United Nations (i.e. excluding those administered by bodies such as UNEP). They cover the entire gamut of United Nations activities, and their biennial expenditure ranges from tens of millions of dollars to under $1,000 (see annex, tables 5-5 (j)).

23. Each of the above categories of voluntary contributions is analysed in greater detail in the following sections of the present report.

A. Extrabudgetary resources for technical cooperation

24. Many departments and offices of the United Nations carry out technical cooperation activities and act as executing agencies for projects funded by UNDP, UNFPA and other sources of financing. Expenditure on technical cooperation during the biennium 1988-1989 may be summarized as follows:

	Project costs	Programme support costs	Total
	(Thousands of United States dollars)		
United Nations accounts			
United Nations Headquarters a/	297 563.8	36 034.9	333 598.7
UNCTAD	30 280.7	3 620.9	33 901.7
UNCHS	34 739.8	4 294.2	39 034.0
ECA	24 380.1	3 155.3	27 535.5
ESCAP	35 821.2	4 646.4	40 467.6
ECE	1 270.7	165.0	1 435.7
ECLAC	17 463.3	2 269.5	19 732.8
ESCWA	2 699.3	350.9	3 050.2
Subtotal	444 219.0	54 537.1	498 756.1
Other accounts			
United Nations Habitat and Human Settlements Foundation	7 506.8	432.4	7 939.2
UNEP Fund b/	3 283.2	404.1	3 687.3
ITC	56 273.8	7 239.7	63 513.6
Total	511 282.8	62 613.3	573 896.2

a/ Reflects the expenditures of the Department of Technical Cooperation for Development, the Centre for Social Development and Humanitarian Affairs and the Centre on Transnational Corporations.

b/ Technical cooperation trust funds and the UNEP Junior Professional Officers Programme.

25. All the organizational units reflected in the preceding table received programme support income for backstopping and managing technical cooperation activities. Programme support income also accrues to central administrative units.

26. In the biennium 1988-1989, UNDP continued to be the main source of finance for technical cooperation activities, but, as can be seen from the following table and from table 2 (b) in the annex, trust funds now play a major role in financing such activities:

	Source of finance			
	UNDP	UNFPA	Trust funds	Total
	(Thousands of United States dollars)			
United Nations	328 018.8	72 004.9	98 732.3	498 756.1
United Nations Habitat and Human Settlements Foundation a/	-	-	7 939.2	7 939.2
UNEP Fund	-	-	3 687.3	3 687.3
ITC b/	30 890.6	-	32 623.0	63 513.6
Total	358 909.4	72 004.9	142 981.8	573 896.2

a/ Financed by resources of the Foundation.

b/ Income of ITC technical cooperation trust funds in 1988-1989 at $29.8 million, was $2.8 million less than expenditure.

B. Extrabudgetary resources for the activities of certain subsidiary organs

27. Extrabudgetary resources have been used to finance the operational activities of a number of subsidiary organs since their establishment. The principal organs in question are UNHCR and UNRWA (see annex, table 3). In the case of the former, voluntary financing is used for all the activities of the Office other than core administrative expenditures and international protection. In the case of UNRWA, the regular budget has met, since 1 January 1975, the costs of the salaries of international staff in the service of the Agency, pursuant to General Assembly resolution 3331 B (XXIX); the Agency's other expenses are financed from voluntary funds. UNHCR and UNRWA do not execute technical cooperation projects. They do not earn any programme support reimbursement in connection with their activities.

28. UNEP and the United Nations Habitat and Human Settlements Foundation are also funded from voluntary contributions (see annex, table 4). Both the UNEP Fund and the Foundation finance technical cooperation projects; the Fund (but not the Foundation, which finances the projects from its own resources) is reimbursed its programme support costs.

C. General trust funds

29. As indicated in paragraph 22, for the biennium 1988-1989 the United Nations accounts (as certified by the Secretary-General) reflected a total of 112 general trust funds. In addition, 13 general trust funds were reflected under the accounts of UNEP.

30. Of the 112 general trust funds administered by the United Nations, 12 related to emergency assistance, another 12 to political and Security Council affairs, 7 to political affairs, trusteeship and decolonization, 38 to economic and social affairs, 12 to humanitarian activities, 4 to international justice and law, 9 to public information and 18 to common support services and miscellaneous (see annex, tables 5 (a)-(j)).

31. In the biennium 1988-1989, these 112 general trust funds accounted for total expenditure amounting to $331.7 million, as follows:

	(Thousands of United States dollars)
Emergency assistance	137 561.2
Political and Security Council affairs	5 629.7
Political affairs, trusteeship and decolonization	42 531.9
Economic and social activities	95 175.4
Humanitarian activities	41 188.9
International justice and law	311.9
Public information	4 559.9
Common support services and miscellaneous	4 723.3
Total	331 682.2

In addition to the above total, nearly $10.6 million was spent on technical cooperation activities.

32. Six of the 112 general trust funds had expenditures during the biennium in excess of $10 million each, as follows: Afghanistan Emergency Trust Fund ($114 million), United Nations Fund for Drug Abuse Control ($74.7 million), the Kampuchean Emergency Trust Fund ($48.2 million), the Trust Fund for Disaster Relief ($36.6 million), the United Nations Educational and Training Programme for Southern Africa ($12.8 million) and the Trust Fund for the Institute for Namibia ($36.6 million). Only three funds (the Afghanistan Emergency Trust Fund, the United Nations Fund for Drug Abuse Control and the Trust Fund for Disaster Relief) had balances at the end of 1989 exceeding $10 million each.

33. At the other end of the scale, 86 of the 112 general trust funds had biennial expenditures in 1988-1989 of less than $1 million each, and 87 of the 112 had end-of-biennium balances of less than $1 million. A more detailed breakdown by biennial expenditure and fund balances is given in tables 5 (i) and (j) in the annex.

34. Most of the larger general trust funds administered by the United Nations were established in response to emergency situations or in connection with specific activities circumscribed in time, such as major conferences or United Nations years. Such funds usually have a common pattern of growth and decline: initially, income tends to exceed expenditure, so that a balance is built up; contributions begin to decline by the time of peak expenditure; finally, there comes a period of winding up, during which no new contributions are received.

35. Tables 5 and 5 (a) to (h) in the annex compare expenditure from general trust funds during the four bienniums 1982-1983 to 1988-1989. As can be seen, there was an increase in expenditures from biennium to biennium, the increase being particularly marked between 1986-1987 and 1988-1989. In 1982-1983 there were 90 general trust funds, of which 68 were still in existence in 1988-1989. During the period under review, therefore, an average of 15 new general trust funds were set up in each biennium.

36. In the biennium 1988-1989 general trust funds provided the United Nations (including UNCTAD, Habitat and the regional economic commissions, but excluding UNEP, etc.) with a total of nearly $4.5 million in programme support income, more than half of which ($2.3 million) related to extrabudgetary substantive activities and $1.7 million to extrabudgetary administrative structures, the balance of $0.4 million being for programme support for technical cooperation activities.

D. Special-purpose contributions

37. These contributions are credited to individual trust funds, some of which may be technical cooperation trust funds and others general trust funds.

Special-purpose contributions are made for purposes specified by the donor, such as the Junior Professional Officer and Associate Expert schemes or specific technical cooperation projects.

38. Occasionally, however, donors seek to specify not only the country in which the project is to be located and the nature of the project, but also the type of the equipment to be supplied (for example, equipment manufactured in the donor country) and the nationality (and even the identity) of the staff to be assigned to the project. Acceptance of such restricted contributions would improperly curtail the authority of the Secretary-General as chief administrative officer of the United Nations. Furthermore, it would be inconsistent with specific provisions of the Financial Regulations, such as regulation 10.5 on competitive bidding. Accordingly, instructions on the acceptance of restricted contributions have been issued by the Secretary-General (ST/SGB/188 dated 1 March 1982, para. 30). In recent years, isolated instances have occurred of failure by officials at offices away from Headquarters to comply with those instructions. It is the Secretary-General's intention to ensure that there is no repetition of such lapses.

39. The volume of special-purpose contributions has tended to increase in recent years. In some trust funds (e.g., the former United Nations Fund for Drug Abuse Control (UNFDAC)) they account for a substantial proportion of total resources. In some instances, Governments seek to use special-purpose contributions to United Nations technical cooperation activities as an alternative to a bilateral programme.

IV. PROGRAMME SUPPORT COSTS

40. As can be seen from tables 6, 6 (a) and 6 (b) in the annex, for the United Nations, including UNCTAD, Habitat and the regional economic commissions, expenditures against income received as reimbursement towards programme support costs amounted to $70.4 million in the biennium 1988-1989. Approximately 70 per cent of that total related to technical cooperation activities, and the balance to support for substantive activities and for administrative structures.

41. For a number of years, reimbursement of programme support costs related to technical cooperation activities, regardless of whether those activities were financed by UNDP, other funding entities or trust funds, has been calculated as a percentage of programme delivery. This percentage, currently established at 13 per cent, was arrived at following consultations on a system-wide basis. In those consultations, it was always understood that the programme support reimbursement did not cover the totality of the expenses incurred by an executing agency; in other words, the agency's regular budget bore a proportion of the extra costs involved in the execution of technical cooperation projects. Those costs arise in both the substantive and the administrative support areas.

42. The reimbursement of programme support costs for substantive activities financed from trust funds follows the same principles as for technical cooperation activities, namely, that the reimbursement, calculated as 13 per cent of programme delivery, does not necessarily cover the totality of the costs involved. In certain cases, particularly for trust funds related to emergency assistance, exceptions may be made to the policy of applying the standard rate of programme support reimbursement; for some of these funds, a reduced rate is applied or the application of a charge for programme support may be waived.

43. Programme support costs for administrative structures relate in the main to services provided by the central administrations in New York and Geneva to extrabudgetary organizational units, such as UNDP or the United Nations Children's Fund (UNICEF) - services including payroll, accounts, security, procurement of office equipment and buildings management. The amount of reimbursement for those services is arrived at following consultations with the agencies or organizational units concerned, on the basis of the volume of work performed on their behalf by the United Nations.

44. At its thirty-eighth session in June 1991, the Governing Council of UNDP adopted decision 91/32 on "support costs successor arrangements", in which, inter alia, it decided that the new regime of support costs arrangements described in decision 90/26 of 22 June 1990, would be applied from 1 January 1992 to the major executing agencies, including the Department of Technical Cooperation for Development of the United Nations. The traditional system of calculating support costs as a percentage of project delivery would continue to apply to the other organizational units in the United Nations which act as executing agencies for UNDP projects, namely UNCTAD, Habitat, ITC, the Centre on Transnational Corporations and the five regional economic commissions. The "successor arrangements" provide for a three-tier system, namely, "technical support services at the programme level" and "technical support services at the project level" (referred to as TSS-1 and TSS-2 respectively) and administrative and operational services (AOS).

45. In paragraphs 2 and 3 of annex IV to decision 91/32, it is stated that TSS-1 resources should be considered additional and complementary to the regular budget resources of the executing agencies and as a catalyst for making more effective use of regular budget resources.

46. In paragraph 5 of its decision 91/32, the Governing Council "acknowledges that the apportionment of funds for technical support services at the programme and project levels ... for the fifth programming cycle has been largely arbitrary and experimental ...".

47. At its thirty-eighth session, the Governing Council of UNDP also adopted decision 91/37 on successor arrangements for UNFPA.

48. In a note to the Economic and Social Council at its second regular session of 1991, the Secretary-General stated 5/ that:

> "The new arrangements proposed in the above-mentioned decisions of the Governing Council are complex. They are likely to have an impact on the United Nations regular budget and on the scope of United Nations technical assistance programmes. It is not possible at this stage, however, to quantify and determine their impact. It should be noted in this regard that the proposed programme budget for the biennium 1992-1993, including its programme support component, has been prepared on the basis of current support costs arrangements based on the reimbursement formula approved by the General Assembly in its resolution 35/217, section V".

49. It is the responsibility of the Secretary-General to ensure that the technical cooperation activities of the United Nations are carried out in the most effective and economic manner. At the same time, he believes that it is essential that the General Assembly, when it reviews the successor arrangements for agency support costs, bear in mind their impact on the regular budget of the United Nations.

V. ESTABLISHMENT AND CONTROL OF TRUST FUNDS

50. Trust funds may be established by the General Assembly or the Secretary-General. The closing of a trust fund established by the General Assembly requires a decision by the Assembly. Authority to close a trust fund established by the Secretary-General is vested in him. The Secretary-General periodically informs the Advisory Committee on Administrative and Budgetary Questions of the establishment of new trust funds. The procedures for the establishment and management of trust funds are set out in documents ST/SGB/182, ST/AI/284, ST/AI/285 and ST/AI/286, all issued in March 1982.

51. The procedures for approval of expenditures from trust funds differ depending on the nature of the fund. 6/

52. The voluntary funds budget of UNHCR is approved by the Executive Committee of UNHCR, after review by the Advisory Committee. Until now, the budget of UNRWA has been submitted by the Commissioner-General to the Agency's Advisory Commission (which consists of representatives of 10 Member States) and to the General Assembly in the context of his annual report to the Assembly. In its first report on the proposed programme budget for 1992-1993, the Advisory Committee on Administrative and Budgetary Questions stated that it intended to review in 1991 the administrative and support cost aspects of the UNRWA budget for 1992-1993 and would report thereon to the Agency's Advisory Commission. 7/

53. The administrative and programme support cost aspects of the budgets of the Fund of UNEP and the United Nations Habitat and Human Settlements Foundation are approved by the governing bodies of those programmes, in the

light of observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions.

54. With regard to technical cooperation activities, the projects funded by UNDP and UNFPA are reviewed by the Governing Council of UNDP.

55. All other expenditures from trust funds are approved under the authority of the Secretary-General, subject to his seeking the approval of the Advisory Committee for any proposed creation of posts at levels D-1 and above. In the case of some of the larger trust funds that are not reviewed by intergovernmental organs, programme and budget proposals are sometimes discussed by informal groups consisting of representatives of the donor Governments.

56. The accounts of all the extrabudgetary funds are examined by the Internal Audit Division of the United Nations as well as the United Nations Board of Auditors, which reports thereon to the General Assembly; the Assembly also has before it the related observations and recommendations of the Advisory Committee.

VI. THE FORECASTING OF EXTRABUDGETARY RESOURCES

57. In its first report on the Secretary-General's programme budget proposals for 1992-1993, the Advisory Committee drew attention to the importance of more accurate forecasting of the level of extrabudgetary resources and stated that it would be advisable for the Secretary-General to develop a methodology to show growth rates, real and nominal, of extrabudgetary resources by section. 8/

58. As was stated in paragraph 18 above, there are several reasons why it is difficult to predict the future level of extrabudgetary resources. Whereas the programme budget proposals for the regular budget emanate from the Secretary-General, and it is he who submits the programme budget implications of draft resolutions, the flow of extrabudgetary resources (leaving aside the assessed contributions for peace-keeping operations) depends on decisions of individual Governments. Furthermore, substantial extrabudgetary expenditure relates to emergency situations, which, by their very nature, are unpredictable.

59. Appeals by intergovernmental organs to donor Governments to make multi-year pledges have had very limited success because of legislative procedures in the countries concerned. For the same reason, pledging conferences are not indicative of the future level of resources that would be made available, since many major donors indicate that their contributions would depend on parliamentary approval. A further element of uncertainty derives from the fact that donor Governments may express or make their contributions in their local currency; even where the currency is fully convertible, exchange rate fluctuations affect - upward or downwards - the actual amounts in United States dollars that the United Nations derives.

60. Nor do the balances remaining in individual trust funds at the end of a financial period provide a reliable indication of the level of future activity; such balances are usually small and, at best, they suffice for the continuation of activities, at the same level, for up to 12 months (see annex, tables 5 and 5 (j)).

61. A further difficulty as regards the forecasting of future voluntary contributions arises because of the time lag between the preparation of the estimates and the beginning of the programme budget biennium. Much of the work has to be done 12 to 18 months before the beginning of that biennium; while estimates can be refined as time goes on, the latest opportunity to update the figures is some six months before the beginning of a biennium.

62. The foregoing does not mean, however, that nothing can be done by way of estimating future extrabudgetary resources. The uncertainties surrounding the introduction of the support cost successor arrangements for projects financed by UNDP and UNFPA (see paras. 44-49 above) do not make it possible for the Secretary-General to propose a new methodology for estimating extrabudgetary resources overall. However, some of the elements of such a methodology, in so far as it will apply to extrabudgetary resources other than those provided by UNDP and UNFPA, may be as follows:

(a) The methodology will be applied to the extrabudgetary resources that are traditionally reflected in the "analysis of overall costs" table in each budget section;

(b) Each peace-keeping and emergency assistance operation will be reviewed individually; unless there is a clear indication of the early termination of the operation, it will be assumed that the operation will continue at its current level;

(c) For technical cooperation projects financed by trust funds and for other trust fund-financed activities, long-established trust funds will be treated separately from more recent trust funds;

(d) It will be assumed that trust funds established in connection with special conferences, United Nations years or other activities of clearly short duration, will no longer be in existence (unless there are strong indications to the contrary);

(e) Programme support income will be calculated in accordance with the reimbursement formula approved by the General Assembly on 17 December 1980 in its resolution 35/217, section V, unless the Assembly decides otherwise;

(f) The same inflation estimates as for the regular budget will be used in estimating extrabudgetary resources.

63. Each section of the proposed programme budget will include a paragraph explaining the assumptions underlying the major changes in estimating extrabudgetary resources for the section in question. If those assumptions

result in considerably lower (or higher) estimates in real terms, corresponding adjustments will be made in the estimates of extrabudgetary staffing resources. The main sources of extrabudgetary financing will be indicated for each section.

64. In conjunction with the second performance report on the programme budget, the Secretary-General will update his estimates of extrabudgetary resources, and explain the major changes involved.

VII. IMPROVED TRANSPARENCY IN THE PRESENTATION OF EXTRABUDGETARY RESOURCES

65. Work is proceeding, in the context of the Integrated Management Information System (IMIS), to develop a consolidated expenditure classification structure (chart of accounts) that will enable expenditures for the regular budget, technical cooperation and trust funds to be compared with one another at detailed levels.

66. When this is achieved, it should be possible for the Secretary-General to submit to the General Assembly a biennial document presenting, for each section of the budget, a consolidated picture of actual expenditures under both regular budget and extrabudgetary resources. The breakdown of extrabudgetary expenditures would be harmonized with the "analysis of overall costs" tables in the sections of the proposed programme budget; the major sources of extrabudgetary financing would also be indicated. The first such report should be available in the year following the first full biennium of implementation of IMIS.

67. It is also anticipated that IMIS will improve the capacity of the Organization in the area of monitoring programme implementation, including the impact of extrabudgetary resources on the activities and priorities of the United Nations.

Notes

1/ Official Records of the General Assembly, Forty-second Session, Supplement No. 7 (A/42/7), chap. I, para. 2.

2/ Ibid., Forty-fourth Session, Supplement No. 7 (A/44/7), chap. I, paras. 81-89, and Add.7; and ibid., Forty-sixth Session, Supplement No. 7 (A/46/7), chap. I, paras. 68-75.

3/ Ibid., Forty-fourth Session, Supplement No. 16 (A/44/16), paras. 41, 56 and 69; and ibid., Forty-sixth Session, Supplement No. 16 (A/46/16), paras. 46, 48 and 50.

4/ Ibid., Forty-fifth Session, Supplement No. 5 (A/45/5).

Notes (continued)

5/ E/1991/L.34, para. 2.

6/ The budget estimates of peace-keeping operations financed from assessed contributions outside the regular budget are reviewed by the Advisory Committee on Administrative and Budgetary Questions and approved by the General Assembly. This review procedure does not apply to the budget estimates of UNFICYP, which is financed from voluntary contributions.

7/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 7 (A/46/7), chap. I, para. 75.

8/ Ibid., chap. I, paras. 71 and 72.

ANNEX

Table 1. Peace-keeping and political missions: expenditures

(Millions of United States dollars)

	UNDOF	UNIFIL	UNIIMOG	UNAVEM	UNTAG	ONUCA	UNFICYP	Total
1990	51.3	139.0	69.3	5.8	55.9	56.5	21.1	398.9
1988-1989	81.9	278.9	114.5	8.3	315.1	7.5	38.7	845.0
1986-1987	72.4	324.9	-	-	-	-	30.5	427.7
1984-1985	81.8	334.3	-	-	-	-	32.4	448.4
1982-1983	77.8	365.1	-	-	-	-	33.4	476.4

Note: The financial periods of these missions do not coincide with the regular budget bienniums, except in the case of UNFICYP. The figures for 1990 cover 15 months for UNIIMOG, 13 months for UNDOF, 12 months for UNAVEM and UNFICYP, 11 months for UNIFIL, 4 months for ONUCA and 3 months for UNTAG. The figures for 1988-1989 cover 25 months for UNDOF, 24 months for UNFICYP, 23 months for UNIFIL, 17 months for UNIIMOG, 12 months for UNAVEM, 9 months for UNTAG and 2 months for ONUCA (in all cases to end of biennium).

Table 2. Technical cooperation: expenditures

(Millions of United States dollars)

	United Nations	United Nations Habitat and Human Settlements Foundation	UNEP	ITC	Total
1990	291.1	6.3	3.5	40.3	341.2
1988-1989	498.8	7.9	3.7	63.5	573.8
1986-1987	483.6	4.4	1.3	47.1	536.4
1984-1985	397.1	3.8	0.6	32.8	434.3
1982-1983	424.4	4.2	0.1	23.9	452.7

Note: The technical cooperation activities carried out by UNCTAD, Habitat and the regional commissions are included in the United Nations amounts (for details see table 2 (a) below). The UNEP Fund amounts comprise the Fund's technical cooperation trust funds and the UNEP Junior Professional Officer programme. All amounts include programme support costs. The table covers technical cooperation activities financed from extrabudgetary resources; consequently, the amounts exclude the regular programme of technical cooperation.

Table 2 (a). Technical cooperation: United Nations expenditures

(Millions of United States dollars)

	United Nations Head-quarters	UNCTAD	Habitat	ECA	ESCAP	ECE	ECLAC	ESCWA	Total
1990	191.6	24.9	26.8	16.4	20.0	0.9	9.6	1.0	291.1
1988-1989	333.6	33.9	39.0	27.5	40.5	1.4	19.7	3.1	498.8
1986-1987	349.4	24.8	32.1	22.3	33.3	1.5	16.9	3.3	483.6
1984-1985	278.7	18.0	29.5	20.0	31.3	1.8	14.8	3.0	397.1
1982-1983	275.0	35.2	33.7	28.4	30.9	2.3	16.2	2.8	424.4

Note: The entries under the heading "United Nations Headquarters" reflect the expenditures of the Department of Technical Cooperation for Development, the Centre for Social Development and Humanitarian Affairs and the Centre on Transnational Corporations.

Table 2 (b). Source of financing of United Nations technical cooperation activities: expenditures

(Millions of United States dollars)

	UNDP	UNFPA	Trust funds	Total
1990	134.5	27.8	29.3	191.6
1988-1989	328.0	72.0	98.7	498.8
1986-1987	294.6	47.8	141.2	483.6
1984-1985	254.2	43.7	99.2	397.1
1982-1983	281.2	49.2	93.2	424.4

Table 3. Voluntary funds of the Office of the United Nations High Commissioner for Refugees and the United Nations Relief and Works Agency for Palestine Refugees in the Near East: expenditures

(Millions of United States dollars)

	UNHCR	UNRWA	Total
1990	544.0	283.0	827.0
1988-1989	1 115.8	480.2	1 596.0
1986-1987	902.9	380.3	1 283.2
1984-1985	903.8	366.6	1 270.4
1982-1983	805.0	434.0	1 239.0

Note: The above amounts include contributions in kind but exclude the expenses borne by the regular budget of the United Nations.

Table 4. Fund of the United Nations Environment Programme and the United Nations Habitat and Human Settlements Foundation: expenditures

(Millions of United States dollars)

	UNEP Fund	United Nations Habitat and Human Settlements Foundation	Total
1990	42.0	2.3	44.3
1988-1989	73.3	3.5	76.7
1986-1987	63.6	3.6	67.2
1984-1985	60.7	2.7	63.4
1982-1983	65.9	2.2	68.1

Note: The above amounts exclude technical cooperation and other trust funds administered by the Fund of UNEP and the United Nations Habitat and Human Settlements Foundation.

Table 5. General trust funds administered by the United Nations (including the United Nations Conference on Trade and Development, Habitat and the regional commissions, but excluding the United Nations Environment Programme Fund): total expenditures
(Thousands of United States dollars)

	Operations	Support costs	Total	Balance available at end of financial period
1990	199 911.5	7 601.4	207 512.9	178 [illegible]93.0
1988-1989	323 981.8	7 700.4	331 682.2	204 189.1
1986-1987	172 083.4	5 110.2	177 193.6	117 697.6
1984-1985	139 379.0	4 085.7	143 464.7	95 866.1
1982-1983	115 840.8	3 595.4	119 436.1	75 456.8

Note: Of the support costs debited to general trust funds during the four bienniums 1982-1983 to 1988-1989, 63.9 per cent accrued to the United Nations and 36.1 per cent to other institutions or specialized agencies that implemented activities financed from such trust funds.

Table 5 (a). Emergency assistance: expenditures
(Thousands of United States dollars)

	Operations	Support costs	Total
1990	62 974.0	1 352.5	64 326.5
1988-1989	137 348.7	212.5	137 561.2
1986-1987	53 629.8	104.3	53 734.1
1984-1985	44 570.4	11.2	44 581.6
1982-1983	27 273.1	32.5	27 305.6

Note: Of the 12 funds listed under this heading in the interim accounts for 1990, 10 were already in existence in the biennium 1982-1983 (when there were 13 such trust funds in all). Only 1 of these 10 funds - the Kampuchean Emergency Trust Fund - still exhibits a high level of activity. For 6 of the 10, no expenditure was recorded in 1990, and for 2 others expenditure was below $2,000. In 1990, two trust funds - the Afghanistan Emergency Trust Fund and the Kampuchean Emergency Trust Fund - accounted for nearly 99 per cent of the emergency assistance expenditure.

Table 5 (b). Political and Security Council affairs: expenditures

(Thousands of United States dollars)

	Operations	Support costs	Total
1990	4 462.9	134.9	4 597.8
1988-1989	5 138.4	491.3	5 629.7
1986-1987	2 816.2	208.4	3 024.6
1984-1985	1 556.9	146.1	1 703.0
1982-1983	942.4	66.2	1 008.6

Note: The number of funds under this heading increased steadily from 4 in 1982-1983 to 12 in 1988-1989 (the number dropped to 11 in 1990). The two most active funds in 1990 (in terms of expenditure) - the Trust Fund for the World Disarmament Campaign and the Trust Fund for the United Nations Centre for Disarmament - were already in existence in 1982-1983.

Table 5 (c). Political affairs, trusteeship and decolonization: expenditures

(Thousands of United States dollars)

	Operations	Support costs	Total
1990	17 837.6	273.1	18 110.7
1988-1989	42 275.4	256.5	42 531.9
1986-1987	31 453.1	165.2	31 618.4
1984-1985	24 854.0	211.0	25 065.0
1982-1983	29 966.4	287.4	30 253.7

Note: All seven trust funds in this field in existence in 1982-1983 are reflected in the 1990 interim accounts; no new funds were set up in the interim.

Table 5 (d). Economic and social activities: expenditures

(Thousands of United States dollars)

	Operations	Support costs	Total
1990	54 840.5	3 634.5	58 474.9
1988-1989	90 278.7	4 896.7	95 175.4
1986-1987	53 132.7	3 772.0	56 904.7
1984-1985	38 426.1	3 012.8	41 438.9
1982-1983	34 692.0	2 987.4	37 679.4

Note: The accounts for 1982-1983 list 35 general trust funds set up for economic and social activities; in 1990 there were 38 such funds, 22 of which were already in existence in 1982-1983. Several funds in this area are intrinsically temporary in nature, being established specifically in connection with United Nations conferences, years or decades. Of the continuing funds, by far the largest during the period under review was the United Nations Fund for Drug Abuse Control (which now forms part of the United Nations International Drug Control Programme established pursuant to General Assembly resolution 45/179). The Fund accounts for the entire increase in expenditure between 1982-1983 and 1988-1989 by all general trust funds related to economic and social activities; indeed, expenditure by funds other than this Fund declined by approximately $4.4 million between 1982-1983 and 1988-1989.

Table 5 (e). Humanitarian activities: expenditures

(Thousands of United States dollars)

	Operations	Support costs	Total
1990	55 479.6	2 068.4	57 548.0
1988-1989	39 699.8	1 489.1	41 188.9
1986-1987	25 003.7	137.8	25 141.5
1984-1985	19 893.4	88.3	19 981.7
1982-1983	16 095.3	11.4	16 106.7

Note: The number of trust funds related to humanitarian activities has grown from 7 in 1982-1983 to 14 in 1990. Throughout the period under review the bulk of the expenditures was on disaster relief.

Table 5 (f). International justice and law: expenditures

(Thousands of United States dollars)

	Operations	Support costs	Total
1990	73.3	3.2	76.6
1988-1989	288.6	23.2	311.9
1986-1987	76.1	-	76.1
1984-1985	79.0	0.3	79.3
1982-1983	84.3	-	84.3

Note: There are now four trust funds related to international justice and law as against three in 1982-1983 (all of which are still in existence); no expenditure had been incurred from the fourth fund as of 1990. The considerable increase in expenditure in 1988-1989 after several bienniums of relative stability was due to the expansion of activities related to symposia of the United Nations Commission on International Trade Law.

Table 5 (g). Public information: expenditures

(Thousands of United States dollars)

	Operations	Support costs	Total
1990	2 454.2	40.2	2 494.4
1988-1989	4 483.4	76.5	4 559.9
1986-1987	4 425.6	49.8	4 475.4
1984-1985	4 822.3	124.3	4 946.7
1982-1983	4 001.8	70.2	4 072.0

Note: While the number of trust funds related to public information has increased from 5 to 10 since 1982-1983, total biennial expenditure remained stable during the period under review. The bulk of the expenditure has always been on economic and social information, including Development Forum.

Table 5 (h). Common support services and miscellaneous: expenditures

(Thousands of United States dollars)

	Operations	Support costs	Total
1990	1 789.5	94.5	1 884.0
1988-1989	4 468.8	254.5	4 723.3
1986-1987	4 306.7	381.5	4 688.2
1984-1985	5 176.9	491.7	5 668.6
1982-1983	2 785.4	140.3	2 925.7

Note: The interim accounts for 1990 list 20 trust funds under this heading; several of them are very small. The most important funds in terms of expenditure are the Trust Fund for Interest on the Contribution to the United Nations Special Account and the Trust Fund for German Language Translation.

Table 5 (i). General trust funds: breakdown by expenditure in 1988-1989

	A a/	B	C	D	E	F	G	H	Total
Over $10 million	2	-	2	1	1	-	-	-	6
$5-10 million	1	-	2	-	-	-	-	-	3
$4-5 million	-	-	1	-	-	-	-	-	1
$3-4 million	-	-	-	2	-	-	1	-	3
$2-3 million	-	1	-	1	-	-	-	1	3
$1-2 million	-	1	-	5	3	-	-	1	10
$0.5-1 million	1	2	-	2	-	-	-	-	5
$250-500,000	-	-	1	3	-	-	2	2	8
$100-250,000	1	2	-	8	4	1	3	1	20
$50-100,000	-	2	-	4	-	2	1	2	11
$10-50,000	-	1	-	4	2	-	1	2	10
$1-10,000	2	1	-	5	-	-	-	3	11
Under $1,000	5	2	1	3	2	1	1	6	21
Total	12	12	7	38	12	4	9	18	112

a/ A Emergency assistance

B Political and Security Council affairs

C Political affairs, trusteeship and decolonization

D Economic and social activities

E Humanitarian activities

F International justice and law

G Public information

H Common support and miscellaneous

Note: The six largest funds, by expenditure in 1988-1989, were the Afghanistan Emergency Trust Fund ($114 million), the Kampuchean Emergency Trust Fund ($48.2 million), the United Nations Educational and Training Programme for Southern Africa ($12.8 million), the Trust Fund for the Institute for Namibia ($11.7 million), the United Nations Fund for Drug Abuse Control ($74.7 million) and the Trust Fund for Disaster Relief ($36.6 million).

Table 5 (j). General trust funds: breakdown by fund balance as at 31 December 1989

	A a/	B	C	D	E	F	G	H	Total
Over $10 million	1	-	-	1	1	-	-	-	3
$5-10 million	1	-	1	-	-	-	-	1	3
$3-5 million	-	-	-	-	-	-	-	1	1
$2-3 million	-	-	3	3	1	-	-	1	8
$1-2 million	1	2	-	3	2	-	1	1	10
$0.5-1 million	2	4	1	4	1	-	-	1	13
$250-500,000	-	-	1	2	-	1	1	1	6
$100-250,000	-	2	-	7	2	-	1	1	13
$50-100,000	3	2	-	8	3	2	2	2	22
$10-50,000	2	1	1	4	1	1	4	3	17
$1-10,000	1	-	-	3	1	-	-	6	11
Under $1,000	1	1	-	3	-	-	-	-	5
Total	12	12	7	38	12	4	9	18	112

a/ See footnote a/ to table 5 (i).

Note: The six general trust funds having the largest balances as at 31 December 1989 were: the United Nations Fund for Drug Abuse Control ($58.1 million), the Afghanistan Emergency Trust Fund ($57.4 million), the Trust Fund for Disaster Relief ($15.9 million), the Kampuchean Emergency Trust Fund ($8.4 million), the Trust Fund for Interest on the Contribution to the United Nations Special Account ($5.3 million) and the United Nations Educational and Training Programme for Southern Africa ($5.2 million).

Table 6. Programme support costs, United Nations (including the United Nations Conference on Trade and Development, Habitat and the regional economic commissions): expenditures

(Thousands of United States dollars)

	Technical cooperation	Substantive activities	Administrative structures	Total
1990	34 538.0	2 493.7	10 952.9	47 984.6
1988-1989	49 149.4	3 278.7	18 008.7	70 436.8
1986-1987	42 628.8	2 035.3	13 138.7	57 802.8
1984-1985	44 951.2	2 150.5	10 070.6	57 172.3
1982-1983	57 203.9	1 097.8	9 456.9	67 758.6

Note: In 1990 a further amount of $3,035,770 was expended on support of peace-keeping operations.

Table 6 (a). Programme support costs: technical cooperation: expenditures

(Thousands of United States dollars)

	United Nations Headquarters	UNCTAD	UNCHS	Regional commissions	Total
1990	20 893.1	2 604.0	3 010.7	8 030.2	34 538.0
1988-1989	30 309.9	3 025.7	4 705.2	11 108.6	49 149.4
1986-1987	25 583.8	3 600.1	4 057.2	9 387.7	42 628.8
1984-1985	29 156.0	3 031.7	3 490.8	9 272.7	44 951.2
1982-1983	38 111.3	4 805.6	3 593.6	10 693.5	57 203.9

Note: The entries under the heading "United Nations Headquarters" reflect the expenditures of the Department of Technical Cooperation for Development, the Centre for Social Development and Humanitarian Affairs and the Centre on Transnational Corporations.

Table 6 (b). Programme support costs: technical cooperation - regional commissions: expenditures

(Thousands of United States dollars)

	ECA	ESCAP	ECE	ECLAC	ESCWA	Total
1990	3 003.0	2 770.1	152.6	1 807.1	297.4	8 030.2
1988-1989	3 496.4	4 471.0	70.9	2 708.1	362.2	11 108.6
1986-1987	3 163.3	3 916.5	127.2	1 966.9	213.8	9 387.7
1984-1985	3 051.8	4 140.8	180.5	1 632.1	267.4	9 272.7
1982-1983	3 550.5	5 101.6	245.0	1 368.0	428.4	10 693.5